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ABSTRACT

A model that is designed to measure and provide early understanding of the principle factors governing state support of public higher education and which is based on M. M. Chamber's annual data on state higher education appropriations is described. Design principles of the model are identified. The model consists of seven independent factors, four dependent factors, and a final output measure of financial support. Four factors are classified as nonvariable and collectively labeled "inputs;" three are adjustable by legislative action and labeled "financial process factors." The "output" measure equals the inputs multiplied by the process factors. In brief, the model derives state and local government appropriations by the fiscal actions of taxing effort and allocation applied to the state's inherent tax wealth or capacity. The student load is derived by application of a college attendance ratio to state high school graduates, and enrollments are adjusted by a system cost index. The final output measure of estimated appropriations and tuition revenues per student adjusted for load represents a comparable overall support level for public higher education provided by state residents. The input factors of tax capacity, high school graduates, college attendance ratio, and system are relatively stable, while the process factors of tax effort, allocation, and tuition factor can be altered by legislative action. These measurements are described in detail and reported in two tables: collectively by state in alphabetical order, and independently by state rank order. The eight elements of raw data with source information also are presented. Additionally, general observations to promote understanding of the overall or macro role of state governments and citizens in financing public higher education are considered. (SW)

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HOW STATES COMPARE IN FINANCIAL SUPPORT OF HIGHER EDUCATION 1981-82

by

D. Kent Halstead

February 11, 1982

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HOW STATES COMPARE IN FINANCIAL SUPPORT OF HIGHER EDUCATION 1981-82

D. Kent Halstead

State and local governments spend over $24 billion a year to operate their public colleges and universities. This massive amount—the largest support for higher education from any single source—is committed as often by historical precedent as by immediate assessment. Educators and legislators must establish budgets without the benefit of information that conveys real understanding of the factors involved and that provides benchmarks to gauge and evaluate present or proposed support levels. Generally, what data they have is incomplete, improperly formatted, and out of date, and is thus of little real value in current decisionmaking.

This situation is improving as the result of a series of new studies and computer services that provide carefully selected and well-organized finance data.1/ However, the detail that makes these studies so valuable also requires data collection and editing of such duration as to virtually preclude reporting immediate conditions. For example, the Higher Education General Information Survey (HEGIS) final data tape on financial statistics is available from the National Center for Education Statistics 16 months after completion of the reported fiscal year. There is, however, one exception to the tardy data rule. Each fall, M.M. Chambers collects and publishes the current year's state appropriations for higher education.2/

The timely availability of the Chambers data has prompted this study3/ which provides a related model and supporting data for analysis of state support of higher education for use in the current year's decisionmaking. The model

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1/ See, for example, Nathan Dickmeyer, Comparative Financial Statistics for Community and Junior Colleges, National Association of College and University Business Officers, Washington, D.C., 1980; Howard Bowen and John Minter, Independent Higher Education: Fifth Annual Report on Financial and Educational Trends, National Association of Independent Colleges and Universities, Washington, D.C., 1980; and Marilyn McCoy and Kent Halstead, Financing Higher Education in the Fifty States, National Institute of Education, Washington, D.C., and National Center for Higher Education Management Systems, Boulder, Colorado, 1982.

2/ M.M. Chambers, Appropriations of State Tax Funds for Operating Expenses of Higher Education, National Association of State Universities and Land-Grant Colleges, Washington, D.C.

3/ This 1982 study continues development of models for early analysis of the Chambers' data begun in 1976. See Malcolm G. Scully, "State Support of Colleges: A New Way to Analyze It," The Chronicle of Higher Education, March 8, 1976, pp. 4-7; and Appendix C, "State and Local Appropriations in Fiscal Year 1978--A Limited Analysis," in Marilyn McCoy and Kent Halstead, Financing Higher Education in the Fifty States, National Institute of Education, Washington, D.C., 1979.

consists of state rankings for 15 measurements that, together, represent the principal state conditions and financial actions underlying and governing the eventual appropriation level achieved, as reported by Chambers. Selected data from the model are intended to be published in the Chronicle of Higher Education shortly after the fall release of the Chambers study. Analysis and interpretation of the data is a state responsibility.

This paper, which is available through the Educational Resources Information Center 4/, explains the design of the model and the analyses intended, elaborates on the measurement definitions, reports data for 3 years, and presents a limited macro analysis.

Design Guidelines and Model Description

The model is intended to measure the principal factors governing state support of public higher education, to report how these factors interrelate and their relative importance and susceptibility to change, and, though interstate comparisons, to identify benchmarks for performance appraisal. While the individual measurements are accurate, the analysis in total, focused at the state level, lacks the refinement of institutional detail necessary for an authoritative study. The model should therefore be used only as an early guide to current state financing and should be followed by more rigorous and comprehensive analysis.

Six guidelines were followed in designing the model:

1. Because Chambers' data base is aggregate in nature, the model must have a state-level focus but should include adjustments to account for differences among states in mix of enrollments by institutional type, which affects overall costs and funding requirements.

2. To permit timely interpretation of the Chambers data, the model must be presented nearly concurrently with the fall publication of the Chambers report. This can be done only if the supporting data are from the previous year. (During periods of relative stability and uniform change among states, this inconsistency in data reporting periods results in only minor differences in state position compared to positions established using concurrent data. This variation is deemed of secondary importance to the need for prompt analysis.)

3. To permit early release of the model, the number of independent factors requiring supporting data must be limited without jeopardizing model validity.

4. To show the interrelationships and relative contribution of each factor to the support level achieved, the factors should be combined by formula.

4/ Available in microfiche ($1.11) or hardcopy, 41 pp. ($5.14) from the ERIC Document Reproduction Service, P.O. Box 190, Arlington, Virginia 22210.

5. To facilitate interstate comparisons, all factors should be identified by ordering data according to state rank and by indexing each factor relative to the U.S. average equal to 100.

6. To assist legislators in locating where corrective action is most feasible, factors should be identified as variable or nonvariable according to the relative ease or difficulty of state adjustment.

Application of these guidelines has resulted in a model of seven independent factors (three largely exogenous to the higher education system) and eight derived or dependent, factors, including a final OUTPUT measure of financial support. Four of the independent factors are classified as nonvariable and are collectively labeled INPUTS; three are adjustable by legislative action and are labeled financial PROCESS factors. The OUTPUT measure equals the INPUTS multiplied by the PROCESS factors. The factors combine in the formula as follows.

Student Enrollment (ENROL)

Resident Student Source (#1) × College Attendance Ratio (#2) × System Cost Index (#3) = Student Enrollment Adjusted (ENROL ADJ)

Tax Revenues (TAX)

$$\frac{\text{Tax Capacity (\#4)} \times \text{Tax Effort (\#5)} \times \text{Allocation to Public Higher Education (\#6)}}{\text{ENROL}} = \text{State and Local Appropriations per Student (APP)*}$$

$$\text{State and Local Appropriations Per Student (APP)} \times \left[\text{Tuition Factor (\#7)} - 1.00\right] = \text{Estimated Tuition per Student (TUITION)*}$$

$$\underset{\text{Adj}}{\text{APP}} + \underset{\text{Adj}}{\text{TUITION}} = \text{OUTPUT}$$

Independent factors are numbered; dependent factors are short titled.

#4/(#1 x #2 x #3) = INPUTS

#5 x #6 x #7 = PROCESS

INPUTS x PROCESS = OUTPUT

*APP and TUITION are reported in actual dollars per student and dollars per student adjusted for financial load unrelated to student count using the relevant components of the System Cost Index.

In brief, the model explains state and local government appropriations by applying the fiscal actions of taxing effort and allocation to the state's inherent tax wealth or capacity. Student enrollment is derived by applying a college attendance ratio to state high school graduates and then adjusting by a "system cost index" to derive a measure of financial load that considers institutional funding requirements generally unrelated to student count. An estimation of tuition per student is derived from the historical ratio (tuition factor) of tuition to appropriations.

The final OUTPUT measure of estimated appropriations and tuition revenues per student adjusted for load represents a comparable5/ overall support level for public higher education provided by state residents. The INPUT factors of tax capacity, high school graduates, college attendance ratio, and system cost are relatively stable, and they establish the basic economic and organizational conditions within the state under which the public higher education system must operate. The PROCESS factors of tax effort, allocation, and tuition factor, in contrast, can be altered by legislative action and constitute the financial means for yearly adjustment of state funding levels.

Application of the formula to basic data on each of the states results in the seven factors in state support of higher education reported in tables 1, 2, and 3 (pages 17-21, 22-23, and 24 respectively). Table 1 presents the factors independently by state in rank order for fiscal year 1982; table 2 presents the factors collectively by state in alphabetical order; table 3 presents the 1982 basic data on which the measurements are calculated. Tables 4 and 5 present the factors in state alphabetical order and the basic supporting data for fiscal years 1980, 1981, and 1982. These data provide opportunity for limited trend analysis.

Measurement Definitions

#1--RESIDENT STUDENT SOURCE (Public and nonpublic high school completions per 1,000 population.) (B/A)*

A state's high school graduates are the primary source of entering freshmen at public institutions in state and therefore the best single starting base for deriving total enrollments.

#2--COLLEGE ATTENDANCE RATIO (Full-time equivalent enrollment in public institutions of higher education per high school graduate.) (C/B)

5/ Comparability would be further improved by correcting for geographical differences in the prices colleges and universities pay for goods and services. Such an index, currently not available, is discussed as a note at the end of this paper.

* Letters A through H designate the eight elements of basic data described beginning on page 14 and presented in table 3

The college attendance ratio essentially measures the degree to which a state provides attractive public higher education opportunities to both resident and nonresident students, relative to its high school graduates. The index represents the net effect of the entrance rate of high school graduates into state institutions, in-migration of out-of-state students, the retention of students in college, and the degree to which students are enrolled part-time as opposed to full-time. The entrance of high school graduates further reflects their preparedness for college, the financial and geographical accessibility of suitable college programs, and student, parental, and community disposition toward attendance at state institutions.

ENROL--STUDENT ENROLLMENT (Full-time equivalent enrollment in public institutions of higher education per 1,000 population .) (#1 x #2)

Student enrollment is an approximate load measure for placing revenues and expenditures on a per user basis. The financing required for institutional operations other than instruction--such as administration, plant operation and maintenance, libraries, public service, and research--are only indirectly proportional to the numbers of students. For universities, which emphasize these operations, student enrollment understates the actual load. On a per student basis, university programs thus appear more "costly." Since there are differences among states in enrollment mix by type of institution, it is necessary to correct for greater load, and hence for funding requirements, at universities compared to larger enrollments at the less costly 4-year and 2-year colleges. The System Cost Index performs this adjustment function.

While public enrollments represent a state government's primary student load, resident students receiving state financial aid who attend private or out-of-state institutions also constitute a load factor not counted by this measure.

#3--STATE HIGHER EDUCATION SYSTEM COST INDEX (Constructed state and local government appropriations and tuition revenues per student which are based on application of prior year national average dollar rates by type of institution to state enrollment mix. Expressed as an index relative to the U.S. average equal to 100. Separate indexes are also reported for appropriations and tuition.) (G)

The System Cost Index is used to adjust student enrollment to derive a more accurate measure of load by taking into account institutional funding requirements generally unrelated to student count (e.g., administration, plant operation, research, and public service.) The various types of institutions differ in the emphasis given to these requirements so that enrollments must be "corrected" to establish comparable loads. The cost index recognizes differences in appropriations and tuition support requirements for 10 types of institutions--<u>research universities</u> granting substantial numbers of doctorates and having sponsored research programs exceeding $50 million yearly; <u>universities</u> having less than $50 million of sponsored research (both types of universities further classified as either with or without medical, dental, osteopathic, or veterinary programs); <u>comprehensive</u> institutions granting graduate degrees primarily at the masters level; <u>general baccalaureate</u> institutions awarding most degrees at the bachelors level; <u>2-year academic and comprehensive</u> colleges emphasizing associate and certificate degrees; <u>2-year occupational</u> colleges; <u>health professional</u> colleges; and <u>other professional and specialized</u> institutions.

Universities with large graduate and upper division enrollments, a large senior faculty, and an emphasis on research and public service have missions that inherently require a high level of funding. Since the student count measures only a portion of this load, universities appear "expensive" to operate on a per student basis. Two-year colleges, on the other hand, are much less "costly" per student because enrollment is a fairly accurate measure of load for the mission of providing instruction at the lower division. States with proportionately more students enrolled in universities have financial loads that are 10 to 20 percent above the national average. States with proportionately more students enrolled in 4-year and 2-year colleges have system costs per student that are as much as 10 percent below the national average.

The cost index reports the relative average cost per student a state would incur for its public system if it financed enrollments at each type of institution by the national average appropriations and tuition rate per FTE student. To compute the index, a constructed financial load per student is first derived for each state by multiplying the enrollment at each type of institution within the state by the respective national average appropriation and tuition rates, summing the derived products, and dividing by the state's total enrollment. This constructed load divided by the average appropriations and tuition per student for all institutions for the U.S. equals the system cost index. Separate indexes are developed for appropriations, tuition, and total appropriations and tuition. 6/ The 1978-79 enrollment mix for each state and the national average appropriations and tuition rates per student used in index compilation are shown in the table on page 8 .

6/ In subsequent steps, appropriations (APP) and tuition (TUITION) are separately converted from actual dollars per FTE student to dollars per adjusted FTE student using the relevant components of the System Cost Index. The final OUTPUT measure reports appropriations plus tuition revenues adjusted by the System Cost Total Index. However, adjusted appropriations plus adjusted tuition does not exactly equal the adjusted total dollar OUTPUT. This is because the sum of parts each adjusted by an individual index does not exactly equal the sum of the parts (equivalent to the total) each adjusted by a total index. This inconsistency must be accommodated when more than one index of this type is employed.

A system cost index of 120, for example, means that the state enrollment pattern imposes a financial load per student that is essentially 20 percent greater than that of the national average enrollment pattern. Multiplying student enrollments by the system cost index establishes an adjusted student financial load that is based on common national average funding rates and is therefore relative to the U.S. average and comparable state-to-state. Appropriations and tuition reported per adjusted student relate dollars to a common load measure, thereby establishing comparable per student unit funding.

ENROL ADJ--STUDENT ENROLLMENT ADJUSTED (FTE students in public institutions of higher education adjusted for system costs per 1,000 population.) (ENROL x #3)

This is a measure of the combined enrollment and cost load imposed by a state's public higher education system. Financial load is reported in FTE students adjusted for the appropriation and tuition funding requirements associated with the enrollment mix by type of institution within the state higher education system. It is assumed that a state's financial requirements for each type of institution are similar to national average appropriation and tuition rates. Where this is true, this measure establishes interstate comparability of load.

#4--TAX CAPACITY (Potential state and local tax revenue as measured by a "representative tax system" per capita.) (D/A)

This index measures the ability or potential of state and local governments to obtain revenues for public purposes through various kinds of taxes. The wealth of local residents is only one source of tax revenues; therefore, this measurement is not equivalent to per capita personal income. Tax capacity is measured here by a representative tax system that defines the tax capacity of a state and its local governments as the amount of revenue they could raise (relative to other state-local governments) if every state-local system applied identical tax rates (national averages) to their respective tax bases. The sum of capacities for all states equals the U.S. total tax revenues collected.

State public enrollment mix by type of institution and national average appropriations and tuition rates per student, 1978-79.

	RESRCH UNIV MED	RESRCH UNIV NON-MED	UNIV MED	UNIV NON-MED	COMPRE-HENSIVE	BACCA-LAUREAT	TWO-YR ACAD.	TWO-YR OCCUP	HEALTH PROF	OTHER PROF	
U.S. AVERAGE	12.3%	5.3%	3.4%	10.3%	25.7%	4.6%	29.5%	6.9%	.9%	1.2%	
ALABAMA	22.9	.0	.0	13.2	32.6	5.5	22.4	3.4	.0	.0	
ALASKA	.0	.0	.0	.0	36.8	.0	43.9	17.9	.0	1.4	
ARIZONA	28.5	.0	.0	25.6	9.6	.0	42.6	1.7	.0	.0	
ARKANSAS	.0	27.9	.0	.0	39.1	16.5	13.3	.0	2.4	.0	
CALIFORNIA	6.4	3.5	1.0	2.2	26.5	.0	58.1	1.6	.4	.2	
COLORADO	16.0	18.5	.0	9.5	12.9	16.0	22.5	.0	1.3	2.3	
CONNECTICUT	.0	.0	.0	28.3	35.3	.0	30.9	5.5	.0	.0	
DELAWARE	.0	.0	.0	72.2	.0	8.4	.0	19.5	.0	.0	
D.C.	.0	.0	.0	.0	100.0	.0	.0	.0	.0	.0	
FLORIDA	13.2	.0	7.0	8.9	14.0	.0	55.1	.2	.0	.0	
GEORGIA	10.0	8.6	.0	14.2	27.9	3.0	25.1	.0	1.6	1.6	
HAWAII	52.1	.0	.0	.0	.0	0.0	20.6	19.3	.0	.0	
IDAHO	.0	.0	.0	30.0	51.3	4.2	14.5	.0	.0	.0	
ILLINOIS	10.7	.0	6.9	12.5	21.1	.0	46.8	.4	1.6	.0	
INDIANA	22.2	.0	.0	33.6	28.0	1.7	3.0	7.1	.0	3.6	
IOWA	55.5	.0	.0	.0	12.0	.0	10.4	14.1	.0	.0	
KANSAS	10.7	.0	.0	23.6	27.0	5.1	22.5	.3	2.1	.0	
KENTUCKY	22.7	.0	16.6	.0	39.9	7.0	12.9	.0	.0	.0	
LOUISIANA	.0	.0	20.3	.0	64.2	4.3	1.3	7.7	2.2	.0	
MAINE	.0	.0	.0	42.7	23.0	6.3	.0	6.7	.0	20.5	
MARYLAND	.0	24.9	.0	.0	22.6	9.2	37.2	1.3	3.4	1.5	
MASSACHUSETTS	.0	.0	.0	17.7	34.2	9.1	20.6	4.5	.3	5.5	
MICHIGAN	24.0	.0	8.4	6.0	17.2	9.1	20.3	6.1	.0	.0	
MINNESOTA	41.3	.0	.0	.0	34.9	3.5	10.0	1.5	.0	.0	
MISSISSIPPI	.0	14.5	.0	25.4	15.3	3.7	34.5	1.9	2.0	2.8	
MISSOURI	10.5	.0	6.5	.0	40.1	5.2	24.5	.0	.0	5.2	
MONTANA	.0	.0	.0	30.7	39.1	12.3	6.3	.0	.0	11.5	
NEBRASKA	39.1	.0	.0	.0	35.6	1.2	0.3	12.5	3.2	.0	
NEVADA	.0	.0	.0	.0	60.6	.0	39.4	.0	.0	.0	
NEW HAMPSHIRE	.0	.0	.0	53.9	14.4	.0	.0	17.4	.0	14.3	
NEW JERSEY	.0	16.5	.0	.0	36.6	8.2	26.4	8.5	1.0	2.5	
NEW MEXICO	.0	26.2	42.2	.0	17.0	.0	9.6	4.2	.0	.0	
NEW YORK	1.7	.0	.0	13.1	33.0	4.6	38.7	12.6	1.5	2.7	
NORTH CAROLINA	11.3	9.7	.0	5.0	25.5	7.4	12.2	28.6	.0	.3	
NORTH DAKOTA	.0	.0	31.5	.0	26.7	11.7	9.9	14.0	.0	6.2	
OHIO	26.9	.0	.0	33.0	13.0	.9	12.6	12.7	.2	.0	
OKLAHOMA	21.2	.0	.0	17.9	12.6	19.1	25.2	1.5	2.5	.0	
OREGON	.0	17.4	.0	16.2	15.3	1.6	17.1	26.0	1.6	4.9	
PENNSYLVANIA	9.9	14.8	10.8	.0	26.7	4.4	21.4	9.3	.2	2.4	
RHODE ISLAND	.0	47.1	.0	.0	24.7	.0	28.2	.0	.0	.0	
SOUTH CAROLINA	.0	12.4	.0	24.6	7.7	19.9	2.3	31.5	2.5	.0	
SOUTH DAKOTA	.0	.0	27.9	.0	32.0	28.1	.0	.0	.0	11.9	
TENNESSEE	.0	22.6	.0	14.1	32.9	6.1	13.4	9.0	1.9	.0	
TEXAS	6.7	9.5	.0	16.2	29.3	.1	38.1	4.5	1.7	1.9	
UTAH	41.2	19.3	.0	.0	.0	19.4	6.0	14.2	.0	.0	
VERMONT	.0	.0	64.4	.0	.0	26.2	4.5	5.0	.0	.0	
VIRGINIA	9.7	12.6	8.6	.0	25.6	9.6	26.5	7.4	.0	.0	
WASHINGTON	30.5	.0	.0	.0	13.3	1.3	43.4	11.5	.0	.0	
WEST VIRGINIA	.0	.0	35.0	.0	16.4	34.5	7.5	3.3	.4	2.1	
WISCONSIN	21.9	.0	.0	11.1	26.1	3.0	4.1	23.0	.0	.0	National
WYOMING	.0	.0	.0	56.9	.0	.0	43.1	.0	.0	.0	average
St & Loc Approp/Student	$4,187	$3,383	$3,380	$2,788	$2,423	$2,202	$1,789	$2,095	$21,631	$2,550	$2,694
Tuition Revenues/Student	1,104	1,008	1,160	925	690	732	377	506	1,226	871	701
Approp & Tuition/Student	5,291	4,391	4,540	3,713	3,113	2,934	2,166	2,601	22,857	3,421	3,395

#5--TAX EFFORT (State and local government tax revenues collected as a percent of state and local tax capacity.) (E/D)

Tax effort measures the percentage of state and local government tax capacity that is actually used. The tax revenues collected for all states equals total tax capacity nationwide. Since the nationwide effort measure, by definition, is 100 percent, the measures for individual states indicate how they compare in tax collection performance with the national average.

TAX--TAX REVENUES (State and local tax revenue collected per capita.) (#4 X #5)

Collected tax revenues represent the wealth available to state and local governments for public use. The index essentially identifies "rich" versus "poor" states according to current tax income. However, these designations must be tempered by the fact that some states have far greater social needs than others. This increases the competition for funding among alternative uses so that even "rich" states may experience scarce dollars in financing certain public programs. Some apparently "poor" states, on the other hand, may have less than average public service requirements so that support dollars are more readily available. Also price differences among the states affect the purchasing power of government revenues. Although a "geographical price index" is not currently available, its importance warrants discussion, as is noted at the conclusion of this paper.

#6--ALLOCATION TO PUBLIC HIGHER EDUCATION (percent of state and local government collected tax revenues that are appropriated or levied for operating expenses of public higher education.) (F/E)

This ratio suggests the relative importance of financing public higher education to the funding of other public services in the state and local government budget. The case for greater allocation must be made against competing claims of other public service programs. Accordingly, evidence that education should receive a greater share of the state budget is suggested by relatively lower appropriations per student compared with more favorable unit funding of other services.

APP--APPROPRIATIONS PER STUDENT (State and local Tax Revenues appropriated or levied for current operating expenses of public higher education per FTE public student. Reported in actual dollars per student and in dollars per student adjusted for system cost.) (TAX x #6/ENROL)

This measure of appropriations[7/] relative to enrollment and financial load suggests the commitment of tax revenues of state and local governments to support public higher education consistent with available funds and expressed need. The level of appropriations should be judged as the major source of funding for public institutions. However, since some states rely heavily on student tuition to offset lower appropriations, total funding from both sources should be recognized as a more comprehensive measure of support for interstate comparisons.

Also reported is the FY 1980 to FY 1982 2-year trend of appropriations per adjusted student in constant dollars. The deflator used was the increase in the Higher Education Price Index (HEPI) for FY 1980 to 1981 and an estimate for FY 1981 to 1982 for a derived 2-year inflation rate of 20 percent. Dividing FY 1982 by FY 1980 appropriations and then by 1.20 equals the 2-year percent change of appropriations in dollars of constant institutional purchasing power.

#7--TUITION FACTOR (Ratio of prior year state and local government appropriations plus student tuition revenues to state and local government appropriations.) (H)

This immediate past ratio is used to estimate current year tuition revenues and calculate appropriations and tuition as the total financial support for higher education provided by state residents. The ratio indicates the importance of tuition relative to appropriations and thus, to some extent, reflects the balance a state places on the returns of higher education to the individual versus society and the resulting expected proportional payment. High values reflect the position that the individual is the primary benefactor of his education and that students and their parents should, accordingly, pay for most of the costs. Low values reflect the position that large social benefits result from higher education and that state and local governments should recognize these returns through a high appropriation subsidy.

TUITION--ESTIMATED TUITION PER STUDENT (Tuition revenues of public higher education per FTE public student. Reported in actual dollars per student and in dollars per student adjusted for system cost.) APP (TUITION FACTOR - 1.00)

Tuition revenues will be under estimated or over estimated if student charges have been increased disproportionately to increases in appropriations since the tuition factor was computed (1978-79). Since tuition charges vary by type of institution, the mix of institutions within a state public higher

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7/ See "Basic Data Description" section for description of appropriations collected by M.M. Chambers.

education system will affect revenues from this source. To establish interstate comparability, actual tuition dollars per student are corrected by the tuition component of the System Cost Index (#3). In addition to the effect on tuition levels of arguments about benefits and who should pay, high tuition can be justified during financial difficulties by the need to fully tap every source. Yet many states believe high tuition is inimical to the basic concept of equal opportunity, and they establish low charges to provide easy access and prevent financial hardship.

OUTPUT--ESTIMATED APPROPRIATIONS AND TUITION REVENUES PER STUDENT ADJUSTED (Estimated student tuition payments and state and local tax revenue appropriated for current operating expenses of public higher education per FTE student adjusted for system cost.) (APP + TUITION)

Tuition and appropriations, which reflect the primary financial commitment of state residents to support public higher education, account for 88.6 percent of current operating expense revenues (current funds revenues minus government grants and contracts and sales and service revenues) of public institutions. As adjusted by the System Cost Index, the dollar amounts per student are comparable state-by-state except that no correction has been made for differences in costs due to geography. Variations in the level of support contribute to the quality and amount of education, research, and services provided, and reflect efficiency of operations and economies of scale achieved by larger state systems.

INPUTS--POTENTIAL TAX REVENUES PER STUDENT ADJUSTED (Potential tax dollars per FTE student adjusted for system cost.) (#4/#1 X #2 X #3)

The four input factors (resident student source, college attendance ratio, system cost index, and tax capacity) together establish a state's basic tax potential to finance public higher education relative to student enrollment load. These factors are relatively stable inherent state conditions subject to only modest or slow alteration. States with high INPUT levels have great economic potential to finance public higher education through a combination of high tax capacity and relatively low student enrollment. States with a low capacity/load ratio must fully tap a modest potential if public institutions are to be adequately supported.

PROCESS--COLLECTIVE FINANCIAL ACTIONS (Percent utilization of INPUT factors to equal OUTPUT. (#5 X #6 X #7)

The combined PROCESS factors (tax effort, allocation to public higher education, and tuition factor) are the financial actions that establish the degree to which the INPUT potential tax dollars per student are actually utilized to achieve the OUTPUT support level provided. These three factors are subject to modification through legislative and/or institutional decisions. States with high PROCESS levels are making a great effort to finance public higher education, often because of low INPUT conditions. States with low PROCESS percentages either can afford to do so because of excellent INPUT conditions or are satisfied with relatively low financing.

Procedure and Findings

The model presented here is designed for the study of public higher education financing by individual states. The model can be used for the following analyses: (1) establishment of a state's relative position for each of the seven independent factors and determination of the consequences of a high or low position on the dependent conditions (enrollment, tax revenues, and tuition) and on final appropriations and tuition OUTPUT; (2) review of the status of INPUT conditions to determine the desirability of long-run change; (3) review of the financial PROCESS factors to determine possible immediate legislative action; (4) selection of peer states and comparison study to identify benchmarks or goals; and (5) trend analysis of factor values to determine improvement or retrograde change and to develop projections for planning.

Beyond this micro-focus on individual state analysis, some general observations can be made here regarding the overall (macro) role of state governments and citizens in financing public higher education.

Variance. Variance is defined here as the mean of the high and low deviations from the national average, excluding the three or four states with extreme values. PROCESS factors, which are subject to yearly adjustment, show greater variance than the more stable INPUT factors. Factor #6. Allocation, has the greatest variance, ±56 percent (+70%, -43%, excluding N.D. and Mass.), followed by factor #5, Tax Effort, ±27%, and factor #7, Tuition Factor, ±22%. This greater latitude in allocation practices among states contributes more to the variation in resulting funding levels than any other fiscal action.

The INPUT factor showing greatest variance is factor #2, College Attendance Ratio, ±31%, followed by factor #4, Tax Capacity, ±25%, factor #1 Resident Student Source, ±25%, and factor #3, System Cost Index, ±21%. A wide range of attendance rates have been achieved by the states, some states becoming heavily involved in the "business" of higher education, and others choosing to be "debtors" by encouraging their residents to attend college elsewhere.

Relationship Between OUTPUT, INPUTS, AND PROCESS. INPUTS AND PROCESS factors have an inverse relationship. States with high INPUTS can and generally do have low PROCESS values. Yet the INPUT conditions are so favorable that the resulting OUTPUT usually remains high. Thus, wealthy states with few students generally provide higher than average financing.

States with low INPUT conditions must and do have high PROCESS actions that produce a wide range of OUTPUT levels. Poor states with many students must struggle to raise even average-level appropriations and tuition.

Key INPUT factors. States with high potential tax dollars per student (adjusted) INPUT levels usually have a good Tax Capacity plus a combined low College Attendance Ratio and low System Cost Index resulting in a low student load. LOW INPUT levels are usually the result of an above average College Attendance Ratio and System Cost Index resulting in a high student load, plus average to low Tax Capacity. The College Attendance Ratio is the most important INPUT factor; it also exhibits the greatest range. Thus, over an extended period, the states have established widely varying responses in defining their obligation to provide educational opportunity to their residents and in their ability to attract nonresidents.

KEY PROCESS Factors. Of the three PROCESS factors, the Allocation Rate, as expected, is the strongest financial action taken by states in financing higher education. States with a high PROCESS level allocate large percentages of their collected tax revenues to higher education, although there are many exceptions (e.g., Vermont which relies on a high Tuition Factor). Low PROCESS states invariably have low Allocation Rates. Neither Tax Effort nor the Tuition Factor appears to correlate significantly with the final PROCESS level. No state has high values for all three PROCESS factors. Arizona comes closest, ranking 13th in Tax Effort, 12th in Allocation Rate, and 17th in the Tuition Factor.

Wealth and System Cost. With the exception of Hawaii, the seven richest states in the union in tax revenues operate the least expensive public higher education systems. Alaska, New York, Wyoming, D.C., Massachusetts, New Jersey, and California emphasize attendance at 4-year and 2-year colleges with resulting system funding requirements (at national average rates) from 5 to 23 percent below the U.S. norm. Where funding requirements are high in Nebraska, Iowa, New Mexico, Utah, and Hawaii the cause is a historically dominant university structure rather than an inherent state wealth.

Relationship Between Appropriations and Tuition. High appropriations can be accompanied by either high tuition (New York) or low tuition (District of Columbia). Low appropriations, however, are often compensated for by high student charges as in the case of New Hampshire, Vermont, and Colorado.

Achievement Records. Three states--Mississippi, North Dakota, and Arizona--have done the most with the least. Ranking lowest in INPUTS and highest in PROCESS, the three states achieve respectable OUTPUTS, ranking 16th 14th, and 32nd respertively. New York also deserves special notice for having responded to high INPUT conditions (12th), not with a typical low PROCESS level but with an equally high PROCESS (11th).

In terms of performing least with the most, Massachusetts and New Hampshire have high INPUT conditions (9th and 10th) yet respond with an extremely low PROCESS (49th and 48th) leading to a low OUTPUT (45th and 39th).

Trends. The time span of two years for which data is provided is too brief for discerning real trends. The data of tables 4 and 5 for fiscal years 1980, 1981, and 1982 generally reflect modest and irregular changes. Occasionally a sharper consistent change in one or more measures may occur in a particular state. These should be noted and the consequences of their possible continuation considered.

Of special importance is the maintenance of purchasing power. The two-year change in appropriations per student in constant dollars is reported in table 1. Inflation of 20 percent for 1980-82 was estimated based on the 1980-81 change in the Higher Education Price Index and a one year projection. In thirteen states the purchasing power of appropriations per student was reduced by more than 10 percent. This errosion in financing is an exceptionally serious problem which should be fully documented by the states affected.

Basic Data Description and Release Schedule

The eight elements of data used in the model are identified by an alphabetical letter and described below. The release or publication dates of the data are shown in the following diagram, and the sources for the data are listed below.

		Reporting Date/Period Year 1	Release Dates Year 2
A.	Population	July . . .	. Feb.
B.	High School Graduates	Spring	. . . . . Sept.
C.	Enrollment	Fall	. . . . . June
D.	Tax Capacity	Fiscal Year	. . . . . Sept.
E.	Tax Revenues		
F.	Appropriations Fiscal Year 3		Nov./Dec
G.	Tuition Factor	Fiscal Year	. . . . . Oct.
H.	System Cost Index		

A. Resident Population, in thousands.

Source: Current Population Reports: Population Estimates and Projections, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

B. High School Graduates (Public and nonpublic), including diplomas and equivalency certificates.

Source: Statistics of Public Elementary and Secondary Schools and Statistics of State School Systems, U.S. Department of Education, National Center for Education Statistics, Washington, D.C.

C. Full-Time Equivalent Enrollment in Public Institutions of Higher Education.

Source: Fall Enrollment in Higher Education, 19--, U.S. Department of Education, National Center for Education Statistics, Washington, D.C.

D. State and Local Government Tax Capacity, in thousands.

Source: Advisory Commission on Intergovernmental Relations, Prepublication Release, Washington, D.C. Values estimated as required based on state trend data for 1960, 1962, 1964, 1967, 1969, 1972, 1975, 1977, and 1979.

E. State and Local Government Tax Revenue Collected, in thousands.

Source: Government Finances in 19--, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

F. State and Local Government Tax Revenues Appropriated or Levied for Operating Expenses of Public Higher Education, in thousands.

Source: Appropriations of State Tax Funds for Operating Expenses of Higher Education, 19--, M.M. Chambers, Office of Research and Information, National Association of State Universities and Land-Grant Colleges, Washington, D.C.

Local government data are collected by the Council for Postsecondary Education, State of Washington, Olympia, Washington.

Chambers' measure of state tax appropriations is supplemented in this analysis by the addition of local government tax appropriations to higher education. In addition, state tax appropriations going to independent higher education institutions and students (when identified) have been subtracted from the Chambers appropriations total, since the focus here is on support to the public sector. Also, appropriations for vocational-technical schools which do not offer college-level studies (not listed in the NCES Education Directory) have been excluded when identified since their enrollments are not reported by HEGIS.

Appropriations as collected by Chambers exclude sums derived from any source other than state tax funds. Appropriations for capital outlay are excluded; only sums appropriated for operating expenses are included. Also excluded are tuition charges collected by the institution and remitted to the state as an offset to the state appropriation. Sums destined for higher education but appropriated to some other state agency are included, as are sums appropriated to statewide coordinating boards or agencies, state scholarships or other student financial aid, and aid to local public community colleges and for vocational-technical 2-year colleges or for institutions that are predominantly for high school graduates and adult students.

This definition includes appropriations for all activities and support elements of higher education within a state including medical centers and teaching hospitals, research institutes and laboratories, agricultural experiment stations, cooperative extension service, public television, intercollegiate athletics, board of regents, coordinating commission, student aid, fringe benefits, etc. The funding of these support operations are only indirectly related to student count. To the extent that the financial requirements of these activities among states are proportional to enrollment mix by type of institution, adjustment of enrollments by the System Cost Index establishes reasonably equivalent unit financial load and hence interstate comparability of funding per adjusted student.

G. State Higher Education System Cost Index.

Source: Derived from U.S. Department of Education, National Center for Education Statistics finance and enrollment data. Computed by the National Center for Higher Education Management Systems (NCHEMS) Boulder, Colorado.

H. Tuition Factor.

Source: Derived from finance data of the U.S. Department of Education, National Center for Education Statistics.

SPECIAL NOTE

The model presented in this study is intended to include the basic measurable factors affecting state financing of higher education. An eighth factor--a geographical price index--is recognized as an important future addition. This Special Note defines this index and explains how interstate comparisons of financial data would be improved by its use.

GEOGRAPHICAL PRICE INDEX (An index to reflect differences in purchasing power among states due to geographical variation in the prices paid by colleges and universities for the same goods and services.) Currently unavailable.

The cost of providing public education varies considerably from state to state. Because higher education is labor intensive, much of this variation is due to differences in wages paid to faculty and administrators. Wages vary across the country as the result of such factors as unionization, the urbanization of an area, differences in cost of living, and the climate and social attractiveness of an area, among others. Prices paid by colleges and universities for raw materials, energy, construction, and equipment also vary depending on proximity to supplier and local demand.

A geographical price index would compare the prices paid for the same goods and services in different locations, where the amount and quality of these goods and services are equal. (The fact that the business of higher education is conducted somewhat differently from one place to another because climate and terrain impose different requirements for heating, cooling, snow removal, etc., is not considered in a price index.) For higher education, a price index would report differences among states in the prices paid for exactly the same mix of faculty and administrators of equivalent quality performing the same work, together with the prices paid for all other items of fixed description purchased in the educational market basket. The difficulty of holding quality constant has prevented construction of such an index, although work is under way and some rough proxy measures have been developed.

A geographical price index could be used to adjust state and local government appropriations and tuition revenues to reflect equivalent purchasing power. From exploratory studies, values of a price index for public services have ranged from as much as 45 percent above the national average (Alaska) to 20 percent below for a number of states. Approximately 15 states might exceed ±10% of the national average. Given this degree of variance, interstate comparability of higher education financing would be vastly improved if such an index were available.

Table1 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION 1981-82

#1
Resident Student Source
High School Graduates
Spring 1980

	High School Grads per 1,000 Population	Index
1. NEW MEXICO	20.2	128
2. ALASKA	19.9	126
3. MONTANA	19.6	124
4. DELAWARE	19.2	122
5. VERMONT	19.0	120
6. MINNESOTA	19.0	120
7. SOUTH DAKOTA	18.9	120
8. NEBRASKA	18.6	118
9. WISCONSIN	18.4	117
10. IOWA	18.3	116
11. NORTH DAKOTA	18.2	115
12. MAINE	17.8	113
13. NEW HAMPSHIRE	17.5	111
14. RHODE ISLAND	17.3	110
15. NEW JERSEY	17.2	109
16. KANSAS	17.0	108
17. CONNECTICUT	17.0	108
18. MASSACHUSETTS	17.0	108
19. PENNSYLVANIA	16.9	107
20. MARYLAND	16.7	106
21. KENTUCKY	16.6	106
22. MICHIGAN	16.5	105
23. INDIANA	16.4	104
24. WYOMING	16.4	104
25. COLORADO	16.3	103
26. MISSOURI	16.2	103
27. ALABAMA	16.1	102
28. NEW YORK	16.1	102
29. OHIO	16.0	102
30. TEXAS	16.0	102
31. WEST VIRGINIA	16.0	102
32. ARKANSAS	16.0	102
33. OREGON	16.0	101
34. LOUISIANA	16.0	101
35. HAWAII	15.9	101
36. SOUTH CAROLINA	15.6	99
37. IDAHO	15.6	99
38. VIRGINIA	15.5	98
39. WASHINGTON	15.4	98
40. NORTH CAROLINA	15.4	98
41. ILLINOIS	15.4	98
42. OKLAHOMA	15.4	98
43. MISSISSIPPI	15.3	97
44. GEORGIA	15.3	97
45. ARIZONA	14.9	94
46. TENNESSEE	14.4	91
47. UTAH	14.3	91
48. NEVADA	13.6	86
49. FLORIDA	13.2	84
50. D. C.	12.3	78
51. CALIFORNIA	12.3	78
UNITED STATES	15.7	100

#1. Resident Student Source. High School graduates per 1,000 population (B/A). This is the primary source of entering freshmen at public institutions in the state and is therefore the best single starting base for deriving total enrollments. (INPUT factor)

#2
College Attendence Ratio
Fall 1980

	FTE Public Students per High School Graduate	Index
1. CALIFORNIA	3.17	171
2. ARIZONA	2.92	158
3. WASHINGTON	2.88	156
4. NORTH DAKOTA	2.36	128
5. COLORADO	2.32	125
6. UTAH	2.31	125
7. OREGON	2.26	122
8. KANSAS	2.18	118
9. HAWAII	2.16	117
10. OKLAHOMA	2.08	112
11. MICHIGAN	2.04	110
12. VIRGINIA	2.03	110
13. WISCONSIN	2.03	110
14. DELAWARE	2.02	109
15. NORTH CAROLINA	1.98	107
16. MISSISSIPPI	1.98	107
17. TEXAS	1.98	107
18. NEVADA	1.93	104
19. ALABAMA	1.91	103
20. WYOMING	1.89	102
21. NEBRASKA	1.87	101
22. IDAHO	1.81	98
23. MARYLAND	1.80	97
24. SOUTH CAROLINA	1.78	96
25. ILLINOIS	1.77	96
26. TENNESSEE	1.77	96
27. FLORIDA	1.74	94
28. MONTANA	1.71	92
29. LOUISIANA	1.67	90
30. WEST VIRGINIA	1.64	89
31. OHIO	1.60	87
32. INDIANA	1.59	86
33. SOUTH DAKOTA	1.57	85
34. MINNESOTA	1.57	85
35. NEW MEXICO	1.56	84
36. MISSOURI	1.56	84
37. IOWA	1.55	84
38. RHODE ISLAND	1.51	82
39. KENTUCKY	1.47	80
40. ARKANSAS	1.46	79
41. VERMONT	1.46	79
42. NEW YORK	1.45	78
43. GEORGIA	1.34	72
44. MASSACHUSETTS	1.32	71
45. CONNECTICUT	1.27	69
46. NEW HAMPSHIRE	1.26	68
47. NEW JERSEY	1.26	68
48. MAINE	1.22	66
49. ALASKA	1.21	65
50. PENNSYLVANIA	1.13	61
51. D. C.	1.03	56
UNITED STATES	1.85	100

#2. College Attendance Ratio. Full-time-equivalent enrollment in public institutions of higher education per high school graduate (C/B). This ratio measures the degree to which a state provides attractive and accessible opportunities for higher education to both in-state and out-of-state students relative to the size of its resident student source. (INPUT factor)

ENROL
Student Enrollment
Fall 1980 (#1x#2)

	FTE Public Students per 1,000 Population	Index
1. WASHINGTON	44.5	152
2. ARIZONA	43.5	149
3. NORTH DAKOTA	43.0	146
4. CALIFORNIA	39.0	134
5. DELAWARE	38.7	133
6. COLORADO	37.8	130
7. WISCONSIN	37.4	128
8. KANSAS	37.2	127
9. OREGON	36.1	124
10. NEBRASKA	34.8	119
11. HAWAII	34.4	118
12. MICHIGAN	33.7	116
13. MONTANA	33.4	115
14. UTAH	33.0	113
15. OKLAHOMA	32.0	110
16. TEXAS	31.7	109
17. NEW MEXICO	31.5	108
18. VIRGINIA	31.4	108
19. WYOMING	30.9	106
20. ALABAMA	30.8	106
21. NORTH CAROLINA	30.5	105
22. MISSISSIPPI	30.3	104
23. MARYLAND	30.1	103
24. MINNESOTA	29.8	102
25. SOUTH DAKOTA	29.7	102
26. IOWA	28.4	97
27. IDAHO	28.2	97
28. VERMONT	27.8	95
29. SOUTH CAROLINA	27.8	95
30. ILLINOIS	27.3	94
31. LOUISIANA	26.7	92
32. WEST VIRGINIA	26.3	90
33. NEVADA	26.2	90
34. RHODE ISLAND	26.1	89
35. INDIANA	26.0	89
36. OHIO	25.7	88
37. TENNESSEE	25.4	87
38. MISSOURI	25.4	87
39. KENTUCKY	24.4	84
40. ALASKA	24.1	83
41. ARKANSAS	23.4	80
42. NEW YORK	23.3	80
43. FLORIDA	23.0	79
44. MASSACHUSETTS	22.4	77
45. NEW HAMPSHIRE	22.0	75
46. MAINE	21.7	74
47. NEW JERSEY	21.7	74
48. CONNECTICUT	21.7	74
49. GEORGIA	20.5	70
50. PENNSYLVANIA	19.1	66
51. D. C.	12.6	43
UNITED STATES	29.1	100

ENROL Student Enrollment. Full-time-equivalent students in public institutions of higher education per 1,000 population (#1 x #2). This is an approximate load measure for placing revenues for current operating expenses on a per user unit basis since the financing required for administration, plant operation and maintenance, libraries, public service, and research are only indirectly proportional to the number of students.

#3
System Cost Index
1978-79

		Approp.	Tuition	Total
1.	NEBRASKA	134.7	117.0	131.1
2.	UTAH	119.0	126.2	120.5
3.	IOWA	120.2	119.2	120.0
4.	HAWAII	116.2	115.3	116.0
5.	NEW MEXICO	111.5	133.1	116.0
6.	VERMONT	109.0	139.7	115.4
7.	OKLAHOMA	116.5	108.4	114.8
8.	KANSAS	114.6	109.1	113.5
9.	MINNESOTA	112.1	114.2	112.5
10.	COLORADO	111.3	112.0	111.5
11.	GEORGIA	112.0	108.3	111.3
12.	ARKANSAS	112.1	107.6	111.2
13.	LOUISIANA	111.0	111.3	111.1
14.	OHIO	108.8	116.6	110.4
15.	INDIANA	107.5	120.6	110.2
16.	MARYLAND	113.2	96.2	108.7
17.	KENTUCKY	107.0	117.6	109.2
18.	SOUTH CAROLINA	109.8	106.0	109.0
19.	TENNESSEE	108.7	106.8	108.4
20.	WEST VIRGINIA	100.7	121.1	104.9
21.	MISSISSIPPI	104.3	100.1	103.4
22.	TEXAS	104.3	99.3	103.2
23.	SOUTH DAKOTA	98.1	121.8	103.0
24.	MICHIGAN	101.9	107.0	102.9
25.	WISCONSIN	101.7	107.4	102.9
26.	PENNSYLVANIA	100.8	107.3	102.1
27.	OREGON	102.5	99.8	101.9
28.	ALABAMA	109.6	105.8	101.7
29.	RHODE ISLAND	100.1	107.1	101.5
30.	DELAWARE	96.7	118.0	101.1
31.	NORTH DAKOTA	96.4	113.7	100.0
32.	NEW HAMPSHIRE	95.8	115.6	99.9
33.	ILLINOIS	101.4	93.7	99.8
34.	MAINE	95.4	116.6	99.8
35.	MISSOURI	98.4	104.4	99.7
36.	WASHINGTON	98.2	94.1	97.4
37.	VIRGINIA	95.9	102.4	97.3
38.	ARIZONA	96.6	99.6	97.2
39.	MONTANA	92.2	109.6	95.8
40.	NORTH CAROLINA	94.5	98.6	95.3
41.	NEW JERSEY	95.2	94.0	95.0
42.	NEW YORK	94.4	88.9	93.2
43.	IDAHO	90.2	102.2	92.7
44.	CONNECTICUT	91.9	93.7	92.2
45.	D.C.	89.9	98.4	91.7
46.	WYOMING	87.5	98.3	89.7
47.	FLORIDA	89.6	89.7	89.6
48.	MASSACHUSETTS	87.0	92.6	88.2
49.	CALIFORNIA	85.2	79.3	84.0
50.	NEVADA	80.7	80.8	80.7
51.	ALASKA	77.5	74.4	76.9
	UNITED STATES	100.0	100.0	100.0

#3. System Cost Index. Constructed state and local government appropriations and tuition revenues per student based on aplication of prior year national average dollar rates by type of institution to state enrollment mix (G). Used to derive a more accurate measure of financial load by taking into account institutional funding requirements for research, public service, and other functions generally unrelated to student count. States with large university enrollments, where these programs are emphasized, have greater "costs" per student (in terms of required revenues) than states with proportionately more students attending 2-year colleges. (INPUT factor)

ENROL ADJ
Student Enrollment Adjusted
Fall 1980 (ENROL x #3)

		Public Students Load Adjusted per 1,000 Population	Index
1.	NEBRASKA	45.6	156
2.	WASHINGTON	43.3	149
3.	NORTH DAKOTA	43.0	148
4.	ARIZONA	42.2	145
5.	KANSAS	42.2	145
6.	COLORADO	42.1	144
7.	HAWAII	39.9	137
8.	UTAH	39.8	136
9.	DELAWARE	39.2	134
10.	WISCONSIN	38.4	132
11.	OREGON	36.8	126
12.	OKLAHOMA	36.7	126
13.	NEW MEXICO	36.6	125
14.	MICHIGAN	34.7	119
15.	IOWA	34.1	117
16.	MINNESOTA	33.6	115
17.	MARYLAND	33.0	113
18.	CALIFORNIA	32.7	112
19.	TEXAS	32.7	112
20.	VERMONT	32.0	110
21.	MONTANA	32.0	110
22.	ALABAMA	31.3	107
23.	MISSISSIPPI	31.3	107
24.	VIRGINIA	30.6	105
25.	SOUTH DAKOTA	30.6	105
26.	SOUTH CAROLINA	30.3	104
27.	LOUISIANA	29.7	102
28.	NORTH CAROLINA	29.1	100
29.	INDIANA	28.7	98
30.	OHIO	28.4	97
31.	WYOMING	27.7	95
32.	WEST VIRGINIA	27.6	95
33.	TENNESSEE	27.6	94
34.	ILLINOIS	27.2	93
35.	KENTUCKY	26.7	91
36.	RHODE ISLAND	26.4	91
37.	IDAHO	26.1	89
38.	ARKANSAS	26.0	89
39.	MISSOURI	25.3	87
40.	GEORGIA	22.8	78
41.	NEW HAMPSHIRE	21.9	75
42.	NEW YORK	21.7	75
43.	MAINE	21.6	74
44.	NEVADA	21.1	72
45.	FLORIDA	20.6	71
46.	NEW JERSEY	20.6	71
47.	CONNECTICUT	20.0	68
48.	MASSACHUSETTS	19.7	68
49.	PENNSYLVANIA	19.5	67
50.	ALASKA	18.5	63
51.	D. C.	11.6	40
	UNITED STATES	29.1	100

ENROL ADJ Student Enrollment Adjusted. Combined enrollment and cost load imposed by a state's public higher education system (ENROL x #3). Financial load is reported in FTE students adjusted for the appropriation and tuition funding requirements associated with the enrollment mix by type of institution within the state higher education system.

#4
Tax Capacity
1980

		Dollars per Capita	Index
1.	ALASKA	2,219.8	225
2.	WYOMING	1,874.5	190
3.	NEVADA	1,637.7	166
4.	TEXAS	1,223.4	124
5.	CALIFORNIA	1,154.3	117
6.	OKLAHOMA	1,134.6	115
7.	MONTANA	1,114.9	113
8.	COLORADO	1,105.8	112
9.	ILLINOIS	1,095.1	111
10.	LOUISIANA	1,085.2	110
11.	DELAWARE	1,075.3	109
12.	NORTH DAKOTA	1,065.5	108
13.	KANSAS	1,055.7	107
14.	IOWA	1,055.6	107
15.	NEW MEXICO	1,045.8	106
16.	D. C.	1,035.9	105
17.	CONNECTICUT	1,035.9	105
18.	OREGON	1,035.9	105
19.	HAWAII	1,026.8	104
20.	WASHINGTON	1,026.0	104
21.	MINNESOTA	1,026.8	104
22.	FLORIDA	1,026.0	104
23.	MICHIGAN	1,008.3	102
24.	NEW JERSEY	986.6	100
25.	MARYLAND	966.8	98
26.	WEST VIRGINIA	957.0	97
27.	OHIO	957.0	97
28.	INDIANA	947.1	96
29.	NEW HAMPSHIRE	947.1	96
30.	WISCONSIN	947.1	96
31.	ARIZONA	947.1	96
32.	NEBRASKA	937.3	95
33.	MISSOURI	937.2	95
34.	VIRGINIA	927.4	94
35.	SOUTH DAKOTA	907.7	92
36.	IDAHO	907.6	92
37.	MASSACHUSETTS	897.8	91
38.	PENNSYLVANIA	897.8	91
39.	KENTUCKY	858.3	87
40.	UTAH	858.3	87
41.	NEW YORK	838.6	85
42.	VERMONT	828.8	84
43.	RHODE ISLAND	818.9	83
44.	NORTH CAROLINA	809.0	82
45.	GEORGIA	809.0	82
46.	TENNESSEE	789.3	80
47.	MAINE	779.4	79
48.	ARKANSAS	759.7	77
49.	SOUTH CAROLINA	759.7	77
50.	ALABAMA	739.9	75
51.	MISSISSIPPI	780.5	71
	UNITED STATES	986.5	100

#4. Tax Capacity. The potential of state and local governments to obtain revenues for public purposes through various kinds of taxes (D/A). Measured by a "representative tax system" that defines the tax capacity of a state and its local governments as the amount of revenue they could raise if all 50 state-local systems applied identical tax rates (national averages) to their respective tax bases. (INPUT factor)

#5
Tax Effort
1980

	Percent	Index
1. NEW YORK	170.8	171
2. ALASKA	166.4	166
3. MASSACHUSETTS	137.1	137
4. HAWAII	122.9	123
5. D. C.	120.4	120
6. RHODE ISLAND	119.1	119
7. NEW JERSEY	113.3	113
8. WISCONSIN	110.7	111
9. MAINE	108.5	109
10. MARYLAND	106.8	106
11. MICHIGAN	105.4	105
12. MINNESOTA	105.2	105
13. ARIZONA	103.3	103
14. CONNECTICUT	102.3	102
15. PENNSYLVANIA	101.7	102
16. VERMONT	101.1	101
17. NEBRASKA	100.4	100
18. UTAH	96.4	96
19. ILLINOIS	95.8	96
20. CALIFORNIA	95.7	96
21. GEORGIA	92.8	93
22. MISSISSIPPI	90.9	91
23. IOWA	90.7	91
24. OREGON	90.1	90
25. SOUTH CAROLINA	89.9	90
26. NORTH CAROLINA	89.6	90
27. MONTANA	88.3	88
28. COLORADO	87.6	88
29. DELAWARE	87.4	87
30. WASHINGTON	86.9	87
31. KANSAS	86.1	86
32. VIRGINIA	85.5	86
33. ARKANSAS	84.4	84
34. SOUTH DAKOTA	83.6	84
35. OHIO	83.3	83
36. ALABAMA	82.8	83
37. IDAHO	81.0	81
38. NEW MEXICO	80.9	81
39. KENTUCKY	80.4	80
40. TENNESSEE	80.0	80
41. MISSOURI	79.3	79
42. INDIANA	78.0	78
43. WEST VIRGINIA	76.2	76
44. NORTH DAKOTA	76.0	76
45. LOUISIANA	74.5	75
46. WYOMING	74.0	74
47. NEW HAMPSHIRE	72.7	73
48. OKLAHOMA	70.0	70
49. FLORIDA	69.0	69
50. TEXAS	62.4	62
51. NEVADA	49.6	50
UNITED STATES	100.0	100

#5. Tax Effort. State and local tax revenue collected as a percentage of state and local tax capacity (E/D). Tax effort measures, as a percentage, how much of state and local government tax capacity is actually used. The tax revenues collected for all states equals total tax capacity nationwide, so that the national effort, by definition, is 100 percent. Effort measures for the individual states indicate how they compare with the national average. (PROCESS factor)

TAX
Tax Revenues
1980 (#4x#5)

	Dollars per Capita	Index
1. ALASKA	3,692.8	374
2. NEW YORK	1,432.5	145
3. WYOMING	1,387.9	141
4. HAWAII	1,261.2	128
5. D. C.	1,247.3	126
6. MASSACHUSETTS	1,238.5	125
7. NEW JERSEY	1,118.1	113
8. CALIFORNIA	1,104.3	112
9. MINNESOTA	1,079.8	110
10. MICHIGAN	1,060.8	108
11. CONNECTICUT	1,059.2	107
12. ILLINOIS	1,049.0	106
13. WISCONSIN	1,048.2	106
14. MARYLAND	1,024.6	104
15. MONTANA	984.6	100
16. ARIZONA	978.2	99
17. RHODE ISLAND	975.2	99
18. COLORADO	968.3	98
19. IOWA	957.6	97
20. NEBRASKA	940.9	95
21. DELAWARE	939.5	95
22. OREGON	933.1	95
23. PENNSYLVANIA	912.6	93
24. KANSAS	909.3	92
25. WASHINGTON	891.8	90
26. NEW MEXICO	845.7	86
27. MAINE	845.6	86
28. VERMONT	838.0	85
29. UTAH	827.3	84
30. NEVADA	812.6	82
31. LOUISIANA	808.8	82
32. NORTH DAKOTA	809.3	82
33. OHIO	797.0	81
34. OKLAHOMA	794.6	81
35. VIRGINIA	792.9	80
36. TEXAS	763.0	77
37. SOUTH DAKOTA	758.4	77
38. GEORGIA	750.4	76
39. MISSOURI	742.9	75
40. INDIANA	738.8	75
41. IDAHO	735.1	75
42. WEST VIRGINIA	728.9	74
43. NORTH CAROLINA	725.1	74
44. FLORIDA	708.3	72
45. KENTUCKY	689.6	70
46. NEW HAMPSHIRE	688.6	70
47. SOUTH CAROLINA	682.8	69
48. ARKANSAS	641.5	65
49. MISSISSIPPI	637.0	65
50. TENNESSEE	631.6	64
51. ALABAMA	612.9	62
UNITED STATES	986.5	100

TAX Tax Revenues. State and local tax revenue collected per capita (#4 x #5). Collected tax revenues represent the wealth available to state and local governments for public use. The index essentially identifies "rich" versus "poor" states according to the size of their current tax income. These designations, however, must be tempered by the fact that some states have far greater social needs than others, increasing the competition for funding. Furthermore, other state wealth such as nontax revenues from government fees and charges for selling certain public services are not included.

#6
Allocation to Public Higher Education
1981-82

	Percent of Tax Revenues	Index
1. NORTH DAKOTA	20.7	192
2. MISSISSIPPI	18.3	170
3. TEXAS	18.1	168
4. NORTH CAROLINA	17.5	162
5. SOUTH CAROLINA	16.7	155
6. ALABAMA	16.1	149
7. NEW MEXICO	16.1	149
8. WYOMING	14.7	136
9. KANSAS	14.7	136
10. CALIFORNIA	14.4	134
11. UTAH	14.4	134
12. ARIZONA	14.2	132
13. KENTUCKY	14.1	131
14. NEBRASKA	14.0	129
15. IDAHO	14.0	129
16. OKLAHOMA	13.7	127
17. WEST VIRGINIA	13.5	125
18. WASHINGTON	13.5	125
19. LOUISIANA	13.3	123
20. DELAWARE	12.9	120
21. OREGON	12.9	119
22. VIRGINIA	12.8	119
23. HAWAII	12.7	118
24. ARKANSAS	12.6	116
25. TENNESSEE	12.3	114
26. GEORGIA	12.2	114
27. IOWA	12.2	113
28. INDIANA	11.9	110
29. WISCONSIN	11.8	110
30. FLORIDA	11.5	107
31. COLORADO	11.2	104
32. MONTANA	11.1	103
33. MISSOURI	10.3	95
34. NEVADA	10.2	94
35. SOUTH DAKOTA	10.0	92
36. MARYLAND	9.9	92
37. ILLINOIS	9.6	89
38. MICHIGAN	9.5	88
39. RHODE ISLAND	9.2	86
40. MINNESOTA	9.2	85
41. OHIO	8.9	82
42. ALASKA	8.3	77
43. VERMONT	8.0	74
44. CONNECTICUT	7.9	73
45. NEW YORK	7.8	72
46. PENNSYLVANIA	7.6	70
47. MAINE	7.4	69
48. NEW JERSEY	6.2	58
49. NEW HAMPSHIRE	6.2	58
50. D. C.	6.1	57
51. MASSACHUSETTS	5.0	47
UNITED STATES	10.7	100

#6. Allocation to Public Higher Education. State and local tax revenue appropriated or levied for current operating expenses of public higher education (F/E). This ratio suggests the relative importance of financing public higher education to the funding of other public services in the state and local government budgets. The case for greater allocation must be made against competing claims of other public service programs. (PROCESS factor)

APP
Appropriations per Student
1981-82 (TAX x #6/ENROL)

		Dollars per Student			Two Year Constant Dollar
		Actual	Adjusted*	Index	Change
1.	ALASKA	12,712	16,403	450	+75%
2.	WYOMING	6,608	7,552	207	+28%
3.	D. C.	6,072	6,754	185	-24%
4.	NEW YORK	4,795	5,079	139	- 3%
5.	CALIFORNIA	4,087	4,797	132	- 1%
6.	NORTH CAROLINA	4,156	4,358	121	- 1%
7.	CONNECTICUT	3,862	4,202	115	+14%
8.	TEXAS	4,354	4,174	114	+13%
9.	IDAHO	3,643	4,039	111	-15%
10.	NORTH DAKOTA	3,890	4,035	111	+20%
11.	HAWAII	4,662	4,012	110	+12%
12.	GEORGIA	4,492	4,011	110	+10%
13.	FLORIDA	3,547	3,959	109	+ 6%
14.	NEVADA	3,154	3,908	107	-17%
15.	NEW MEXICO	4,320	3,874	106	+11%
16.	SOUTH CAROLINA	4,112	3,745	102	- 6%
17.	WEST VIRGINIA	3,742	3,716	102	- 2%
18.	KENTUCKY	3,975	3,715	102	- 8%
19.	MISSISSIPPI	3,842	3,684	101	+ 4%
20.	ILLINOIS	3,676	3,625	99	- 6%
21.	LOUISIANA	4,017	3,619	99	+10%
22.	PENNSYLVANIA	3,613	3,584	98	-10%
23.	MONTANA	3,257	3,533	97	+ 5%
24.	RHODE ISLAND	3,458	3,455	95	- 5%
25.	IOWA	4,101	3,412	94	-14%
26.	VIRGINIA	3,237	3,375	93	- 6%
27.	NEW JERSEY	3,207	3,369	92	- 3%
28.	ARIZONA	3,193	3,305	91	- 5%
29.	WISCONSIN	3,314	3,259	89	-13%
30.	OREGON	3,320	3,239	89	-15%
31.	DELAWARE	3,129	3,236	89	+ 6%
32.	ALABAMA	3,205	3,186	87	- 7%
33.	MASSACHUSETTS	2,764	3,177	87	-11%
34.	INDIANA	3,377	3,141	86	-13%
35.	KANSAS	3,587	3,130	86	- 6%
36.	ARKANSAS	3,441	3,070	84	- 7%
37.	MISSOURI	3,008	3,057	84	-14%
38.	UTAH	3,609	3,033	83	-10%
39.	MAINE	2,886	3,025	83	- 3%
40.	MARYLAND	3,383	2,989	82	- 4%
41.	MINNESOTA	3,330	2,971	81	-16%
42.	MICHIGAN	2,993	2,937	81	-16%
43.	OKLAHOMA	3,406	2,924	80	+18%
44.	TENNESSEE	3,059	2,814	77	0%
45.	NEBRASKA	3,773	2,801	77	- 6%
46.	WASHINGTON	2,710	2,760	76	-24%
47.	SOUTH DAKOTA	2,545	2,594	71	-16%
48.	COLORADO	2,874	2,582	71	0%
49.	OHIO	2,745	2,523	69	-14%
50.	VERMONT	2,403	2,205	60	+10%
51.	NEW HAMPSHIRE	1,943	2,028	56	+ 6%
	UNITED STATES	3,646	3,646	100	- 4%

*Actual dollars/Cost Index for App

APP Appropriations per Student. State and local tax revenue appropriated for current operating expenses of public higher education per actual FTE student and per FTE student adjusted for financial load (TAX x #6/ ENROL). Reports the commitment of tax revenues as the major source of funding for public institutions consistent with available funds and expressed need. Since some states rely heavily on student tuition, total funding from both sources should be recognized as a better measure of support. Constant dollars FY 80 to FY 82 based on the Higher Education Price Index (HEPI).

#7
Tuition Factor
1979-80

		Factor Value	Index
1.	VERMONT	2.42	208
2.	NEW HAMPSHIRE	2.04	162
3.	PENNSYLVANIA	1.63	129
4.	DELAWARE	1.61	128
5.	COLORADO	1.58	125
6.	OHIO	1.58	119
7.	MAINE	1.48	118
8.	MICHIGAN	1.43	114
9.	MARYLAND	1.43	114
10.	INDIANA	1.40	111
11.	RHODE ISLAND	1.36	108
12.	SOUTH DAKOTA	1.35	107
13.	NEW JERSEY	1.34	106
14.	OREGON	1.31	104
15.	WISCONSIN	1.30	103
16.	VIRGINIA	1.30	103
17.	ARIZONA	1.30	103
18.	NEW YORK	1.30	103
19.	MINNESOTA	1.30	103
20.	TENNESSEE	1.28	102
21.	MISSOURI	1.27	101
22.	MONTANA	1.27	101
23.	ALABAMA	1.27	101
24.	NEBRASKA	1.26	100
25.	IOWA	1.26	100
26.	MISSISSIPPI	1.26	100
27.	KANSAS	1.25	99
28.	UTAH	1.25	99
29.	ILLINOIS	1.24	98
30.	NORTH DAKOTA	1.24	98
31.	LOUISIANA	1.23	98
32.	FLORIDA	1.23	98
33.	NEVADA	1.23	98
34.	ARKANSAS	1.22	97
35.	CONNECTICUT	1.22	97
36.	NEW MEXICO	1.22	97
37.	GEORGIA	1.22	97
38.	KENTUCKY	1.21	96
39.	OKLAHOMA	1.21	96
40.	WASHINGTON	1.19	94
41.	MASSACHUSETTS	1.19	94
42.	SOUTH CAROLINA	1.19	94
43.	WEST VIRGINIA	1.17	93
44.	NORTH CAROLINA	1.16	92
45.	TEXAS	1.16	92
46.	WYOMING	1.15	91
47.	IDAHO	1.15	91
48.	ALASKA	1.12	89
49.	HAWAII	1.12	89
50.	CALIFORNIA	1.10	87
51.	D. C.	1.06	84
	UNITED STATES	1.26	100

#7. Tuition Factor. Ratio of state and local government appropriations plus student tuition revenue to state and local government appropriations (H). This immediate past ratio suggests the relative importance of student tuition as a funding source compared to state-local appropriations, and thus, to some extent, reflects the balance a state places on the returns of higher education to the individual versus society and resulting expected proportional payment. (PROCESS factor)

TUITION 1981-82
Estimated Tuition per Student
APP (Tuition Factor - 1.00)

		Dollars per Student		
		Actual	Adjusted*	Index
1.	VERMONT	3,893	2,787	294
2.	PENNSYLVANIA	2 276	2,121	224
3.	ALASKA	1,525	2,050	216
4.	NEW HAMPSHIRE	2,020	1,747	184
5.	DELAWARE	1,909	1,618	171
6.	NEW YORK	1,438	1,618	171
7.	MARYLAND	1,454	1,511	159
8.	COLORADO	1,867	1,488	157
9.	MICHIGAN	1,287	1,203	127
10.	MAINE	1,385	1,188	125
11.	OHIO	1,373	1,178	124
12.	RHODE ISLAND	1,245	1,162	123
13.	NEW JERSEY	1,090	1,160	122
14.	INDIANA	1,351	1,120	118
15.	OREGON	1,029	1,030	109
16.	WYOMING	991	1,008	106
17.	MISSISSIPPI	999	998	105
18.	ARIZONA	958	962	101
19.	VIRGINIA	971	948	100
20.	ILLINOIS	882	941	99
21.	WISCONSIN	994	926	98
22.	GEORGIA	988	912	96
23.	FLORIDA	816	910	96
24.	CONNECTICUT	850	907	96
25.	NEVADA	725	897	95
26.	IOWA	1,066	894	94
27.	MINNESOTA	999	875	92
28.	NEBRASKA	981	838	88
29.	LOUISIANA	924	830	88
30.	KANSAS	897	822	87
31.	NORTH DAKOTA	934	821	87
32.	ALABAMA	865	818	86
33.	MONTANA	879	802	85
34.	TENNESSEE	856	801	85
35.	MISSOURI	812	778	82
36.	SOUTH CAROLINA	781	737	78
37.	SOUTH DAKOTA	891	732	77
38.	UTAH	902	715	75
39.	NEW MEXICO	950	714	75
40.	KENTUCKY	835	710	75
41.	ARKANSAS	757	704	74
42.	TEXAS	697	702	74
43.	NORTH CAROLINA	665	674	71
44.	OKLAHOMA	715	660	70
45.	MASSACHUSETTS	525	567	60
46.	WASHINGTON	515	547	58
47.	IDAHO	553	541	57
48.	WEST VIRGINIA	636	525	55
49.	CALIFORNIA	409	516	54
50.	HAWAII	559	485	51
51.	D.C.	364	370	39
	UNITED STATES	948	948	100

*Actual Dollars/Cost Index for Tuition

TUITION Estimated Tuition per Student. Tuition revenues of public higher education per FTE public student APP(Tuition Factor - 1.00). Since tuition charges vary by type of institution, the interstate comparability of average tuition per student is improved by using the tuition component of the System Cost Index to adjust for the affect on tuition of enrollment mix. High tuition can be justified during financial difficulties by the need to fully tap every source. Low charges provide easy access and prevent financial hardship.

OUTPUT 1981-82

Estimated App & Tuition Revenues per Student Adjusted (APP+TUITION)

	Dollars per Student Adjusted*	Index
1. ALASKA	18,514	483
2. WYOMING	8,672	184
3. D. C.	7,019	153
4. NEW YORK	6,688	146
5. PENNSYLVANIA	5,769	126
6. VERMONT	5,456	119
7. CALIFORNIA	5,352	117
8. CONNECTICUT	5,111	111
9. NORTH CAROLINA	5,058	110
10. DELAWARE	4,983	109
11. GEORGIA	4,924	107
12. TEXAS	4,895	107
13. FLORIDA	4,869	106
14. NORTH DAKOTA	4,823	105
15. NEVADA	4,807	105
16. MISSISSIPPI	4,681	102
17. RHODE ISLAND	4,633	101
18. ILLINOIS	4,568	99
19. NEW MEXICO	4,543	99
20. NEW JERSEY	4,523	99
21. IDAHO	4,519	98
22. HAWAII	4,501	98
23. SOUTH CAROLINA	4,490	98
24. LOUISIANA	4,448	97
25. MARYLAND	4,409	96
26. KENTUCKY	4,405	96
27. VIRGINIA	4,325	94
28. MONTANA	4,318	94
29. IOWA	4,306	94
30. INDIANA	4,290	93
31. MAINE	4,288	93
32. ARIZONA	4,271	93
33. OREGON	4,268	93
34. WISCONSIN	4,187	91
35. WEST VIRGINIA	4,174	91
36. MICHIGAN	4,168	91
37. COLORADO	4,072	89
38. ALABAMA	4,002	87
39. NEW HAMPSHIRE	3,967	86
40. KANSAS	3,951	86
41. MINNESOTA	3,848	84
42. MISSOURI	3,831	83
43. ARKANSAS	3,775	82
44. UTAH	3,743	82
45. MASSACHUSETTS	3,729	81
46. OHIO	3,730	81
47. NEBRASKA	3,626	79
48. TENNESSEE	3,612	79
49. OKLAHOMA	3,590	78
50. SOUTH DAKOTA	3,335	73
51. WASHINGTON	3,310	72
UNITED STATES	4,594	100

*Fiscal Yr Adj APP + Adj Tuition (see Ex. 8)

OUTPUT Estimated Appropriations and Tuition Revenues per Student Adjusted. Estimated student tuition payments and state and local tax revenue appropriated for current operating expenses of public higher education per FTE student adjusted for system cost. (APP + TUITION). Appropriations and tuition reflect the primary financial commitment of state residents to support public higher education. Variations in the level of support contribute to the quality and quantity of education, research, and services provided and reflect efficiency of operations and also economies of scale achieved by larger state systems.

INPUTS

Potential Tax Revenues per Student Adjusted (#4/#1x#2x#3)

	Dollars per Student Adjusted	Index
1. ALASKA	119,910	355
2. D. C.	89,497	265
3. NEVADA	77,599	230
4. WYOMING	67,751	200
5. CONNECTICUT	51,874	153
6. FLORIDA	49,830	147
7. NEW JERSEY	47,953	142
8. PENNSYLVANIA	45,971	136
9. MASSACHUSETTS	45,527	135
10. NEW HAMPSHIRE	43,162	128
11. ILLINOIS	40,215	119
12. NEW YORK	38,579	114
13. TEXAS	37,425	111
14. MISSOURI	37,073	110
15. LOUISIANA	36,523	108
16. MAINE	36,020	107
17. GEORGIA	35,513	105
18. CALIFORNIA	35,265	104
19. MONTANA	34,848	103
20. IDAHO	34,781	103
21. WEST VIRGINIA	34,653	103
22. OHIO	33,717	100
23. INDIANA	33,012	98
24. KENTUCKY	32,196	95
25. RHODE ISLAND	30,969	92
26. IOWA	30,937	92
27. OKLAHOMA	30,908	91
28. MINNESOTA	30,575	90
29. VIRGINIA	30,321	90
30. SOUTH DAKOTA	29,698	88
31. MARYLAND	29,298	87
32. ARKANSAS	29,203	86
33. MICHIGAN	29,030	86
34. TENNESSEE	28,638	85
35. NEW MEXICO	28,588	85
36. OREGON	28,127	83
37. NORTH CAROLINA	27,825	82
38. DELAWARE	27,467	81
39. COLORADO	26,229	78
40. VERMONT	25,864	77
41. HAWAII	25,703	76
42. SOUTH CAROLINA	25,110	74
43. KANSAS	25,022	74
44. NORTH DAKOTA	24,762	73
45. WISCONSIN	24,648	73
46. WASHINGTON	23,680	70
47. ALABAMA	23,613	70
48. ARIZONA	22,427	66
49. MISSISSIPPI	22,370	66
50. UTAH	21,570	64
51. NEBRASKA	20,546	61
UNITED STATES	33,815	100

INPUTS Potential Tax Revenues per Student Adjusted. The combined input factors establish a state's basic tax potential to finance public higher education relative to student enrollment load (#4/#1 x #2 x #3). The four factors are relatively stable inherent state conditions subject to only modest or slow alteration. States with high INPUT levels have great economic potential to finance education through a combination of high tax capacity and relatively low student enrollment.

PROCESS

Collective Financial Actions (#5x#6x#7)

	Percent	Index
1. VERMONT	21.10	155
2. MISSISSIPPI	20.93	154
3. NORTH DAKOTA	19.48	143
4. ARIZONA	19.04	140
5. NORTH CAROLINA	18.18	134
6. DELAWARE	18.14	134
7. SOUTH CAROLINA	17.88	132
8. NEBRASKA	17.65	130
9. HAWAII	17.51	129
10. UTAH	17.35	128
11. NEW YORK	17.34	128
12. WISCONSIN	16.99	125
13. ALABAMA	16.95	125
14. NEW MEXICO	15.89	117
15. KANSAS	15.79	116
16. COLORADO	15.53	114
17. ALASKA	15.44	114
18. CALIFORNIA	15.18	112
19. OREGON	15.17	112
20. MARYLAND	15.05	111
21. RHODE ISLAND	14.96	110
22. MICHIGAN	14.33	105
23. VIRGINIA	14.26	105
24. WASHINGTON	13.98	103
25. IOWA	13.92	102
26. GEORGIA	13.87	102
27. KENTUCKY	13.68	101
28. TEXAS	13.08	96
29. IDAHO	12.99	96
30. INDIANA	12.99	96
31. ARKANSAS	12.93	95
32. TENNESSEE	12.61	93
33. MINNESOTA	12.59	93
34. PENNSYLVANIA	12.55	92
35. WYOMING	12.50	92
36. MONTANA	12.39	91
37. LOUISIANA	12.18	90
38. WEST VIRGINIA	12.04	89
39. MAINE	11.88	87
40. OKLAHOMA	11.61	85
41. ILLINOIS	11.36	84
42. SOUTH DAKOTA	11.23	83
43. OHIO	11.06	81
44. MISSOURI	10.33	76
45. CONNECTICUT	9.85	73
46. FLORIDA	9.77	72
47. NEW JERSEY	9.43	69
48. NEW HAMPSHIRE	9.19	68
49. MASSACHUSETTS	8.19	60
50. D. C.	7.84	58
51. NEVADA	6.19	46
UNITED STATES	13.59	100

FINANCIAL PROCESS Collective Financial Actions. The combined PROCESS factors are the financial actions that establish the degree to which the INPUT potential tax dollars per student are actually utilized to achieve achieve the OUTPUT support level provided (#5 x #6 x #7). The three factors are subject to fairly easy modification through legislative and/or institutional decisions. States with high PROCESS levels are making a substantial combined tax effort, allocation to education, and tuition charges to finance public higher education. PROCESS = OUTPUT/ INPUTS

Table 2 **Seven Factors in State Support of Higher Education, FY 1982**

	#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenue (#4 x #5)	
	High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
ALABAMA	16.1	102%	1.91	103%	30.8	106%	100.6	105.8	101.7	31.3	107%	739.9	75%	82.8	83%	612.9	62%
ALASKA	19.9	126	1.21	65	24.1	83	77.5	74.4	76.9	18.5	63	2,219.8	225	166.4	166	3,692.8	374
ARIZONA	14.9	94	2.92	158	43.5	149	96.6	99.6	97.2	42.2	145	947.1	96	103.3	103	978.2	99
ARKANSAS	16.8	102	1.46	79	23.4	80	112.1	107.6	111.2	26.8	89	759.7	77	84.4	84	641.5	65
CALIFORNIA	12.3	78	3.17	171	39.0	134	85.2	79.3	84.0	32.7	112	1,154.3	117	95.7	96	1,104.3	112
COLORADO	16.3	103	2.32	125	37.8	130	111.3	112.0	111.5	42.1	144	1,185.8	112	87.6	88	960.3	98
CONNECTICUT	17.8	108	1.27	69	21.7	74	91.9	93.7	92.2	28.8	68	1,035.9	105	102.3	102	1,059.2	107
DELAWARE	19.2	122	2.82	189	38.7	133	96.7	118.0	101.1	39.2	134	1,075.3	109	87.4	87	939.5	95
D. C.	12.3	78	1.83	56	12.6	43	89.9	98.4	91.7	11.6	40	1,035.9	105	120.4	120	1,247.3	126
FLORIDA	13.2	84	1.74	94	23.8	79	89.6	89.7	89.6	20.6	71	1,026.8	104	69.8	69	708.3	72
GEORGIA	15.3	97	1.34	72	20.5	70	112.0	108.3	111.3	22.8	78	889.8	82	92.8	93	750.4	76
HAWAII	15.9	101	2.16	117	34.4	118	116.2	115.3	116.0	39.9	137	1,026.8	104	122.9	123	1,261.2	128
IDAHO	15.6	99	1.81	98	28.2	97	90.2	102.2	92.7	26.1	89	987.6	92	81.8	81	735.1	75
ILLINOIS	15.4	98	1.77	96	27.3	94	101.4	93.7	99.8	27.2	93	1,095.1	111	95.8	96	1,049.8	106
INDIANA	16.4	104	1.59	86	26.0	89	107.5	120.6	110.2	28.7	98	947.1	96	78.8	78	738.8	75
IOWA	18.3	116	1.85	84	28.4	97	120.2	119.2	120.0	34.1	117	1,055.6	107	98.7	91	957.6	97
KANSAS	17.0	108	2.18	118	37.2	127	114.6	109.1	113.5	42.2	145	1,055.7	107	86.1	86	909.3	92
KENTUCKY	16.4	104	1.47	80	24.4	84	107.9	117.6	109.2	26.7	91	858.3	87	80.4	80	689.6	70
LOUISIANA	16.0	101	1.67	90	26.7	92	111.0	111.3	111.1	29.7	102	1,085.2	110	74.5	75	808.8	82
MAINE	17.8	113	1.22	66	21.7	74	95.6	116.6	99.8	21.6	74	779.4	79	108.5	109	845.6	86
MARYLAND	16.7	106	1.80	97	30.1	103	113.2	96.2	109.7	33.8	113	966.8	98	106.8	106	1,024.6	104
MASSACHUSETTS	17.8	108	1.32	71	22.4	77	87.0	92.6	88.2	19.7	68	897.8	91	137.1	137	1,230.5	125
MICHIGAN	16.5	105	2.04	110	33.7	116	101.9	107.0	102.9	34.7	119	1,006.3	102	105.4	105	1,060.8	108
MINNESOTA	19.8	126	1.57	85	29.8	102	112.1	114.2	112.5	33.6	115	1,026.8	104	105.2	105	1,079.8	110
MISSISSIPPI	15.3	97	1.98	107	30.3	104	104.3	100.1	103.4	31.3	107	788.5	71	98.9	91	637.8	65
MISSOURI	16.2	103	1.56	84	25.4	87	98.4	104.4	99.7	25.3	87	937.2	95	79.3	79	742.9	75
MONTANA	19.6	124	1.71	92	33.4	115	92.2	109.6	95.8	32.8	110	1,114.9	113	88.3	88	984.6	100
NEBRASKA	18.6	118	1.87	101	34.8	119	134.7	117.0	131.1	45.6	156	937.3	95	100.4	100	940.9	95
NEVADA	13.6	86	1.93	104	26.2	90	80.7	80.8	80.7	21.1	72	1,637.7	166	49.6	50	812.6	82
NEW HAMPSHIRE	17.5	111	1.26	68	22.0	75	95.8	115.6	99.9	21.9	75	947.1	96	72.7	73	688.6	70
NEW JERSEY	17.2	109	1.26	68	21.7	74	95.2	94.0	95.0	28.6	71	986.6	100	113.3	113	1,118.1	113
NEW MEXICO	20.2	128	1.56	84	31.5	108	111.2	133.1	116.0	36.6	125	1,045.8	106	88.9	81	845.7	86
NEW YORK	16.1	102	1.45	78	23.3	80	94.4	88.9	93.2	21.7	75	838.6	85	170.8	171	1,432.5	145
NORTH CAROLINA	15.4	98	1.98	107	30.5	105	94.5	98.6	95.3	29.1	100	889.8	82	89.6	90	725.1	74
NORTH DAKOTA	18.2	115	2.36	128	43.0	148	96.4	113.7	100.0	43.8	148	1,865.5	188	76.0	76	809.3	82
OHIO	16.8	102	1.60	87	25.7	88	108.8	116.6	110.4	28.4	97	957.8	97	83.3	83	797.8	81
OKLAHOMA	15.4	98	2.88	112	32.8	110	116.5	108.4	114.8	34.7	126	1,134.6	115	78.8	78	794.6	81
OREGON	16.8	101	2.26	122	34.1	124	102.5	99.8	101.9	36.8	126	1,035.9	105	98.1	98	933.1	95
PENNSYLVANIA	16.9	107	1.13	61	19.1	66	100.8	107.3	102.1	19.5	67	897.8	91	161.7	162	912.6	93
RHODE ISLAND	17.3	110	1.51	82	26.1	89	100.1	102.1	101.5	26.4	91	818.9	83	119.1	119	975.2	99
SOUTH CAROLINA	15.6	99	1.78	96	27.8	95	109.8	106.0	109.0	30.3	104	759.7	77	89.9	90	682.8	69
SOUTH DAKOTA	18.9	120	1.57	85	29.7	102	98.1	121.8	103.0	30.6	105	987.7	92	83.6	84	758.4	77
TENNESSEE	14.4	91	1.77	96	25.4	87	108.7	106.8	108.4	27.4	94	789.3	80	80.0	80	631.6	64
TEXAS	16.0	102	1.98	107	31.7	109	106.3	99.3	101.2	32.7	112	1,223.4	124	62.4	62	763.0	77
UTAH	14.3	91	2.31	125	33.0	113	119.0	126.2	120.5	39.8	136	858.3	87	96.4	96	827.3	84
VERMONT	19.8	126	1.46	79	27.8	95	109.9	139.7	115.4	32.0	110	828.8	84	101.1	101	838.0	85
VIRGINIA	15.5	98	2.03	110	31.4	108	95.9	102.4	97.3	30.6	105	927.4	94	85.5	86	792.9	80
WASHINGTON	15.4	98	2.88	156	44.5	152	98.2	94.1	97.4	43.3	149	1,026.8	104	86.9	87	891.8	90
WEST VIRGINIA	16.8	102	1.64	89	26.3	90	100.7	121.1	104.9	27.6	95	957.8	97	76.2	76	728.9	74
WISCONSIN	18.4	117	2.03	110	37.4	128	101.7	107.4	102.9	38.4	132	947.1	96	110.7	111	1,048.2	106
WYOMING	16.4	104	1.89	102	30.9	106	87.5	98.3	89.7	27.7	95	1,874.5	190	74.8	74	1,387.9	141
UNITED STATES	15.7	100	1.85	100	29.1	100	100.0	100.0	100.0	29.1	100	986.5	100	100.0	100	986.5	100

Table 2 cont.

	#8 Allocation to Public Higher Education		APP Appropriations per Student (TAX x #6/ENROL)			#7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (#4/#1 x #2 x #3)		PROCESS Collective Financial Process (#5 x #6 x #7)	
	Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
ALABAMA	16.1	149%	3,205	3,186	87	1.27	101%	865	818	86	4,002	87%	23,613	70%	16.95	125%
ALASKA	8.3	77	12,712	16,403	445	1.12	89	1,525	2050	214	18,514	403	119,918	355	15.44	114
ARIZONA	14.2	132	3,193	3,305	90	1.30	103	958	962	101	4,271	93	22,427	66	19.04	140
ARKANSAS	12.6	116	3,441	3,070	83	1.22	97	757	704	74	3,775	82	29,203	86	12.93	95
CALIFORNIA	14.4	134	4,887	4,797	130	1.10	87	409	516	54	5,352	117	35,265	104	15.18	112
COLORADO	11.2	104	2,874	2,582	70	1.58	125	1,667	1488	156	4,072	89	26,229	78	15.53	114
CONNECTICUT	7.9	73	3,862	4,202	114	1.22	97	850	907	96	5,111	111	51,874	153	9.85	73
DELAWARE	12.9	120	3,129	3,236	88	1.61	128	1,989	1618	169	4,983	109	27,467	81	10.14	134
D. C.	6.1	57	6,872	6,754	183	1.06	84	364	370	39	7,019	153	89,497	265	7.84	58
FLORIDA	11.5	107	3,547	3,959	108	1.23	98	816	910	95	4,869	106	42,838	147	9.77	72
GEORGIA	12.3	114	4,492	4,011	109	1.22	97	988	912	95	4,924	107	35,513	105	13.87	102
HAWAII	12.7	118	4,662	4,012	109	1.12	89	559	485	51	4,561	98	25,703	76	17.51	129
IDAHO	14.8	129	3,643	4,039	111	1.15	91	546	534	56	4,519	98	34,701	103	12.99	96
ILLINOIS	9.6	89	3,676	3,625	98	1.24	98	882	941	98	4,568	99	40,215	119	11.36	84
INDIANA	11.9	110	3,377	3,141	85	1.40	111	1,351	1120	117	4,290	93	33,012	98	12.99	96
IOWA	12.2	113	4,101	3,412	93	1.26	100	1,066	894	93	4,306	94	30,937	92	13.92	102
KANSAS	14.7	136	3,587	3,130	85	1.25	99	897	822	86	3,951	86	25,022	74	15.79	116
KENTUCKY	14.1	131	3,975	3,715	101	1.21	96	835	710	74	4,425	96	32,196	95	13.68	101
LOUISIANA	13.3	123	4,017	3,619	98	1.23	98	924	930	97	4,448	97	36,523	108	12.18	90
MAINE	7.4	69	2,886	3,025	83	1.48	118	1,305	1188	125	4,280	93	36,020	107	11.88	87
MARYLAND	9.9	92	3,383	2,989	81	1.43	114	1,454	1511	159	4,409	96	29,298	87	15.05	111
MASSACHUSETTS	5.0	47	2,764	3,177	86	1.19	94	525	567	59	3,729	81	45,527	135	8.19	60
MICHIGAN	9.5	88	2,993	2,937	80	1.43	114	1,287	1203	126	4,160	91	29,838	88	14.33	105
MINNESOTA	9.2	85	3,330	2,971	81	1.30	103	999	875	92	3,848	84	30,575	90	12.59	93
MISSISSIPPI	18.3	170	3,842	3,684	101	1.26	100	999	998	105	4,681	102	22,378	66	20.93	154
MISSOURI	10.3	95	3,008	3,057	83	1.27	101	812	778	81	3,831	83	37,873	110	10.33	76
MONTANA	11.1	103	3,257	3,533	96	1.27	101	879	302	84	4,318	94	34,848	103	12.39	91
NEBRASKA	14.0	129	3,773	2,801	76	1.26	100	981	838	88	3,626	79	20,546	61	17.65	130
NEVADA	10.2	94	3,154	3,908	106	1.23	98	725	897	94	4,807	105	77,599	230	6.19	46
NEW HAMPSHIRE	6.2	58	1,943	2,028	55	2.04	162	2,020	1747	183	3,967	86	43,162	128	9.19	68
NEW JERSEY	6.2	58	3,287	3,369	91	1.34	106	1,090	1160	121	4,523	99	47,953	142	9.43	69
NEW MEXICO	16.1	149	4,320	3,874	105	1.22	97	950	714	75	4,543	99	28,588	85	15.89	117
NEW YORK	7.8	72	4,795	5,079	138	1.36	103	1,438	1618	169	6,688	146	38,579	114	17.34	128
NORTH CAROLINA	17.5	162	4,156	4,398	119	1.16	92	665	674	70	5,058	110	27,825	82	18.18	134
NORTH DAKOTA	20.7	192	3,860	4,035	110	1.24	98	934	821	86	4,823	105	24,762	73	19.48	143
OHIO	8.9	82	2,745	2,523	69	1.50	119	1,373	1178	124	3,730	81	33,717	100	11.06	81
OKLAHOMA	13.7	127	3,486	2,924	79	1.21	96	715	660	69	3,590	78	30,908	91	11.61	85
OREGON	12.9	119	3,320	3,239	88	1.31	104	1,029	1031	108	4,268	93	28,127	83	15.17	112
PENNSYLVANIA	7.6	70	3,613	3,584	97	1.63	129	2,276	212.	222	5,769	126	45,971	136	12.55	92
RHODE ISLAND	9.2	86	3,458	3,455	94	1.36	108	1,245	1162	121	4,633	101	38,969	92	14.96	110
SOUTH CAROLINA	16.7	155	4,112	3,745	102	1.19	94	781	737	77	4,490	98	25,118	74	17.88	132
SOUTH DAKOTA	10.0	92	2,545	2,594	70	1.35	107	891	732	76	3,335	73	29,698	88	11.23	83
TENNESSEE	12.3	114	3,850	2,814	76	1.28	102	856	801	84	3,612	79	28,638	85	12.61	93
TEXAS	18.1	168	4,354	4,174	113	1.16	92	697	702	73	4,895	107	37,425	111	13.08	96
UTAH	14.4	134	3,689	3,033	82	1.25	99	902	715	75	3,743	82	21,576	64	17.35	128
VERMONT	8.0	74	2,403	2,205	60	2.62	208	3,893	2787	291	5,456	119	25,864	77	21.10	155
VIRGINIA	12.8	119	3,237	3,375	92	1.30	103	971	948	99	4,325	94	38,321	98	14.26	105
WASHINGTON	13.5	125	2,710	2,760	76	1.19	94	515	547	58	3,310	72	23,680	70	13.98	103
WEST VIRGINIA	13.5	125	3,742	3,716	101	1.17	93	636	525	55	4,174	91	34,653	103	12.04	89
WISCONSIN	11.0	110	3,314	3,259	89	1.30	103	994	926	97	4,187	91	24,640	73	16.99	125
WYOMING	14.7	136	7,688	7,552	205	1.15	91	991	1038	105	8,472	184	67,751	200	12.50	92
UNITED STATES	10.7	100	3,646	3,646	100	1.26	100	948	948	100	4,594	100	33,815	100	13.59	100

Table 3

The Basic Data

FY 1982*

	A	B	C	D	E	Fa	Fb	F	G	H
	Resident Population July (000)	High School Graduates Spring	FTE Public Enrollment Fall	Tax Capacity (000,000)	Tax Revenues (000,000)	State Appropriations (000,000)	Local Appropriations (000,000)	State & Local Appropriations (000,000)	System Cost Index	Tuition Factor
ALABAMA	3,890	62,779	119,858	2,878.3	2,384.1	380.1	4.0	384.1	1.01	1.27
ALASKA	400	7,949	9,629	887.9	1,477.1	122.4	.0	122.4	.76	1.12
ARIZONA	2,718	40,486	118,087	2,574.2	2,658.6	306.8	70.3	377.1	.97	1.30
ARKANSAS	2,286	36,636	53,477	1,736.6	1,466.4	184.0	.0	184.0	1.11	1.22
CALIFORNIA	23,669	290,539	922,287	27,320.8	26,137.6	3,328.7	441.0	3,769.7	.84	1.10
COLORADO	2,889	47,976	109,154	3,192.2	2,797.4	305.8	7.9	313.7	1.11	1.58
CONNECTICUT	3,108	52,926	67,317	3,219.6	3,291.9	260.0	.0	260.0	.92	1.22
DELAWARE	595	11,420	23,040	639.8	559.8	72.1	.0	72.1	1.01	1.61
D. C.	638	7,849	8,053	660.9	795.8	.0	48.9	48.9	.91	1.06
FLORIDA	9,749	128,818	223,834	9,993.6	6,898.8	793.9	.0	793.9	.89	1.23
GEORGIA	5,464	83,370	111,834	4,420.3	4,100.3	498.9	3.5	502.4	1.11	1.22
HAWAII	965	15,366	33,208	990.1	1,217.1	154.8	.0	154.8	1.16	1.12
IDAHO	944	14,678	26,574	856.8	693.9	93.9	2.9	96.8	.92	1.15
ILLINOIS	11,418	175,953	311,549	12,503.8	11,977.2	985.6	159.8	1,145.4	.99	1.24
INDIANA	5,490	90,118	142,928	5,199.6	4,055.8	482.5	.1	482.6	1.10	1.40
IOWA	2,913	53,360	82,829	3,075.0	2,789.4	327.9	11.8	339.7	1.20	1.26
KANSAS	2,363	40,268	87,833	2,494.5	2,148.6	278.7	36.4	315.1	1.13	1.25
KENTUCKY	3,661	60,901	89,377	3,142.3	2,524.7	355.3	.0	355.3	1.09	1.21
LOUISIANA	4,204	67,235	112,435	4,562.3	3,400.3	451.7	.0	451.7	1.11	1.23
MAINE	1,125	20,052	24,391	876.8	951.3	70.4	.0	70.4	.99	1.48
MARYLAND	4,216	70,445	126,828	4,876.2	4,319.8	374.8	54.2	429.0	1.09	1.43
MASSACHUSETTS	5,737	97,317	128,268	5,150.6	7,059.6	354.5	.0	354.5	.88	1.19
MICHIGAN	9,258	153,887	311,873	9,318.3	9,820.7	848.5	85.0	933.5	1.02	1.43
MINNESOTA	4,077	77,241	121,614	4,183.1	4,402.5	405.0	.0	405.0	1.12	1.30
MISSISSIPPI	2,521	38,621	76,346	1,765.9	1,605.8	280.2	13.1	293.3	1.03	1.26
MISSOURI	4,917	79,750	124,679	4,608.4	3,652.6	352.8	22.2	375.0	.99	1.27
MONTANA	787	15,408	26,282	877.4	774.9	83.7	1.9	85.6	.95	1.27
NEBRASKA	1,570	29,206	54,631	1,471.5	1,477.2	187.2	18.9	206.1	1.31	1.26
NEVADA	799	10,833	20,895	1,308.5	649.3	65.9	.0	65.9	.80	1.23
NEW HAMPSHIRE	921	16,111	20,230	872.3	634.2	39.3	.0	39.3	.99	2.04
NEW JERSEY	7,364	126,963	159,480	7,265.1	8,233.7	450.5	60.9	511.4	.95	1.34
NEW MEXICO	1,300	26,211	40,996	1,359.5	1,099.4	171.6	5.5	177.1	1.16	1.22
NEW YORK	17,557	282,415	409,474	14,723.8	25,150.7	1,736.9	226.4	1,963.3	.93	1.30
NORTH CAROLINA	5,874	90,644	179,205	4,752.0	4,259.2	715.0	29.7	744.7	.95	1.16
NORTH DAKOTA	653	11,882	28,100	695.8	528.5	108.3	1.0	109.3	1.00	1.24
OHIO	10,797	173,077	277,575	10,332.4	8,605.1	739.4	22.6	762.0	1.10	1.50
OKLAHOMA	3,025	46,483	96,723	3,432.8	2,483.8	325.6	3.8	329.4	1.14	1.21
OREGON	2,633	42,097	95,163	2,727.5	2,456.9	252.6	63.3	315.9	1.01	1.31
PENNSYLVANIA	11,867	200,919	226,985	10,653.9	10,829.2	781.3	38.9	820.2	1.02	1.63
RHODE ISLAND	947	16,352	24,671	775.5	923.5	85.3	.0	85.3	1.01	1.36
SOUTH CAROLINA	3,119	48,695	86,568	2,369.4	2,129.7	348.9	7.1	356.0	1.09	1.19
SOUTH DAKOTA	690	13,009	20,475	626.3	523.3	52.1	.0	52.1	1.03	1.35
TENNESSEE	4,591	66,054	116,723	3,623.5	2,899.8	357.0	.0	357.0	1.08	1.28
TEXAS	14,228	227,880	450,669	17,405.8	10,855.8	1,887.8	74.6	1,962.4	1.03	1.16
UTAH	1,461	20,885	48,247	1,254.8	1,208.7	174.1	.0	174.1	1.20	1.25
VERMONT	511	9,694	14,189	423.5	428.2	33.9	.2	34.1	1.15	2.62
VIRGINIA	5,346	82,786	160,045	4,957.8	4,238.8	544.8	.0	544.8	.97	1.30
WASHINGTON	4,130	63,749	103,722	4,237.5	3,683.2	497.8	.0	497.8	.97	1.19
WEST VIRGINIA	1,950	31,250	51,336	1,866.1	1,421.3	192.1	.0	192.1	1.04	1.17
WISCONSIN	4,705	86,566	175,749	4,456.1	4,931.8	525.4	57.0	582.4	1.02	1.30
WYOMING	471	7,787	14,528	882.9	653.7	82.6	13.4	96.0	.89	1.15
UNITED STATES	226,505	3,570,939	6,608,466	223,462.6	223,462.6	22,567.7	1,586.1	24,093.8	1.00	1.26

* Fiscal year of appropriations (Fa, Fb, F) and analysis. Supporting data (A,B,C,D,E,G,H) for 1980.

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
ALA	FY80 *	16.6	106	1.94	106	32.2	112	100.6	105.8	101.7	32.8	114	671.3	77	84.6	85	568.1	65
	FY81	17.1	107	1.81	100	30.9	106	100.6	105.8	101.7	31.4	108	670.3	76	86.6	87	580.2	66
	FY82	16.1	102	1.91	104	30.8	106	100.6	105.8	101.7	31.3	108	739.9	75	82.8	83	612.9	62
ALASKA	FY80	18.2	116	1.60	87	29.2	101	77.5	74.4	76.9	22.4	78	1,623.4	185	87.1	87	1,413.4	161
	FY81	20.4	127	1.03	57	21.0	72	77.5	74.4	76.9	16.1	56	1,903.2	215	126.4	126	2,406.4	272
	FY82	19.9	126	1.21	66	24.1	83	77.5	74.4	76.9	18.5	64	2,219.8	225	166.4	166	3,692.8	374
ARIZ	FY80	16.7	106	2.69	147	44.7	156	96.6	99.6	97.2	43.5	151	816.1	93	110.2	110	899.3	103
	FY81	16.1	100	2.99	165	48.1	166	96.6	99.6	97.2	46.8	161	840.0	95	115.8	116	972.4	110
	FY82	14.9	94	2.92	159	43.5	150	96.6	99.6	97.2	42.2	146	947.1	96	103.3	103	978.2	99
ARK	FY80	15.5	99	1.63	89	25.3	88	112.1	107.6	111.2	28.1	98	684.5	78	81.5	82	557.8	64
	FY81	16.2	101	1.46	81	23.6	81	112.1	107.6	111.2	26.3	91	692.3	78	82.2	82	568.7	64
	FY82	16.0	102	1.46	79	23.4	81	112.1	107.6	111.2	26.0	90	759.7	77	84.4	84	641.5	65
CAL	FY80	14.0	89	2.85	156	40.0	139	85.2	79.3	84.0	33.6	117	1,009.2	115	119.2	119	1,202.7	137
	FY81	14.2	89	2.83	156	40.3	139	85.2	79.3	84.0	33.8	116	1,025.1	116	95.0	95	974.2	110
	FY82	12.3	78	3.17	172	39.0	134	85.2	79.3	84.0	32.7	113	1,154.3	117	95.7	96	1,104.3	112
COLO	FY80	16.7	107	2.34	128	39.1	136	111.3	112.0	111.5	43.6	152	965.3	110	90.1	90	870.0	99
	FY81	16.7	104	2.32	128	38.8	133	111.3	112.0	111.5	43.2	149	985.2	111	95.8	96	943.7	107
	FY82	16.3	103	2.32	126	37.8	130	111.3	112.0	111.5	42.1	145	1,105.0	112	87.6	88	968.3	98
CONN	FY80	16.9	108	1.43	78	24.1	84	91.9	93.7	92.2	22.3	77	930.2	106	100.6	101	935.8	107
	FY81	17.0	106	1.27	70	21.6	74	91.9	93.7	92.2	19.9	69	933.9	106	102.5	103	956.9	108
	FY82	17.0	108	1.27	69	21.7	75	91.9	93.7	92.2	20.0	69	1,035.9	105	102.3	102	1,059.2	107
DEL	FY80	17.9	114	2.07	113	37.0	129	96.7	118.0	101.1	37.4	130	1,018.0	116	92.5	93	941.6	107
	FY81	16.9	105	2.25	124	38.0	131	96.7	118.0	101.1	38.4	132	980.4	111	95.1	95	932.1	105
	FY82	19.2	122	2.02	110	38.7	133	96.7	118.0	101.1	39.2	135	1,075.3	109	87.4	87	939.5	95
D. C.	FY80	12.1	77	0.89	49	10.7	37	89.9	98.4	91.7	9.8	34	982.9	112	128.4	128	1,261.7	144
	FY81	13.9	86	0.86	48	12.0	41	89.9	98.4	91.7	11.0	38	948.3	107	132.8	133	1,259.3	142
	FY82	12.3	78	1.03	56	12.6	44	89.9	98.4	91.7	11.6	40	1,035.9	105	120.4	120	1,247.3	126

* Fiscal year of appropriations. Supporting data for preceding calendar year as shown in column headings in table 1

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
ALA	FY80	16.2	157	2,864	2,847	90	1.27	100	773	731	86	3,576	89	20,493	67	17.45	133
	FY81	17.8	158	3,344	3,324	97	1.24	98	802	758	85	4,077	95	21,326	70	19.12	135
	FY82	16.1	149	3,205	3,186	87	1.27	101	865	818	86	4,002	87	23,613	70	16.95	125
ALASKA	FY80	12.5	120	6,046	7,801	245	1.09	86	544	731	85	8,569	212	72,350	237	11.84	89
	FY81	8.4	74	9,609	12,398	360	1.12	89	1,153	1,550	173	13,995	322	117,894	378	11.87	83
	FY82	8.3	77	12,712	16,403	445	1.12	89	1,525	2,050	214	18,514	399	119,910	353	15.44	113
ARIZ	FY80	13.9	133	2,792	2,890	91	1.26	99	726	729	85	3,619	90	18,765	62	19.28	145
	FY81	14.5	128	2,939	3,042	88	1.29	102	852	855	95	3,901	90	17,965	59	21.71	152
	FY82	14.2	131	3,193	3,305	90	1.30	103	958	962	101	4,271	92	22,427	66	19.04	140
ARK	FY80	14.0	135	3,099	2,764	87	1.21	95	651	605	70	3,373	83	24,363	80	13.84	104
	FY81	15.1	134	3,640	3,247	94	1.20	95	728	677	75	3,928	90	26,336	87	14.92	105
	FY82	12.6	116	3,441	3,070	83	1.22	97	757	704	74	3,775	81	29,203	86	12.93	95
CAL	FY80	11.4	109	3,432	4,028	126	1.09	86	309	390	45	4,454	110	30,009	98	14.84	112
	FY81	15.7	138	3,786	4,444	129	1.10	87	379	478	53	4,958	114	30,315	100	16.36	115
	FY82	14.4	133	4,087	4,797	130	1.10	87	409	516	54	5,352	115	35,265	104	15.18	111
COLO	FY80	10.7	103	2,387	2,145	67	1.52	120	1,241	1,108	129	3,254	80	22,118	73	14.71	111
	FY81	10.4	91	2,521	2,265	66	1.52	121	1,311	1,171	130	3,437	79	22,801	75	15.07	106
	FY82	11.2	104	2,874	2,582	70	1.58	125	1,667	1,488	156	4,072	88	26,229	77	15.53	114
CONN	FY80	7.3	70	2,821	3,070	96	1.25	98	705	752	87	3,824	95	41,808	137	9.15	69
	FY81	8.4	74	3,722	4,050	117	1.23	98	856	914	102	4,966	114	46,903	154	10.59	74
	FY82	7.9	73	3,862	4,202	114	1.22	97	850	907	96	5,111	110	51,874	153	9.85	72
DEL	FY80	9.7	93	2,470	2,554	80	1.69	133	1,704	1,444	168	4,128	102	27,245	89	15.15	114
	FY81	11.8	104	2,884	2,982	86	1.63	129	1,817	1.540	172	4,649	107	25,509	84	18.23	128
	FY82	12.9	119	3,129	3,236	88	1.61	128	1,909	1,618	169	4,983	107	27,467	81	18.14	133
D.C.	FY80	5.6	54	6,635	7,380	232	1.06	84	398	404	47	7,670	190	100,250	329	7.65	58
	FY81	6.2	54	6,483	7,211	209	1.06	84	389	395	44	7,494	173	86,410	284	8.67	61
	FY82	6.1	57	6,072	6,754	183	1.06	84	364	370	39	7,019	151	89,497	263	7.84	57

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	I
FLA	FY80	13.4	86	1.86	102	25.0	87	89.6	89.7	89.6	22.4	78	912.6	104	74.0	74	675.6	
	FY81	14.1	88	1.77	98	24.9	86	89.6	89.7	89.6	22.3	77	919.2	104	78.8	79	724.0	
	FY82	13.2	84	1.74	95	23.0	79	89.6	89.7	89.6	20.6	71	1,026.0	104	69.0	69	708.3	
GA	FY80	12.7	81	1.77	97	22.5	78	112.0	108.3	111.3	25.0	87	737.1	84	91.4	91	673.6	
	FY81	15.4	96	1.39	77	21.4	74	112.0	108.3	111.3	23.8	82	735.1	83	96.7	97	710.9	
	FY82	15.3	97	1.34	73	20.5	71	112.0	108.3	111.3	22.8	79	809.0	82	92.8	93	750.4	
HAWAII	FY80	16.7	107	2.27	124	38.0	132	116.2	115.3	116.0	44.1	153	921.4	105	114.3	114	1,053.1	1
	FY81	17.4	108	2.13	118	36.9	127	116.2	115.3	116.0	42.8	148	919.9	104	128.3	128	1,180.4	1
	FY82	15.9	101	2.16	117	34.4	119	116.2	115.3	116.0	39.9	138	1,026.0	104	122.9	123	1,261.2	1
IDAHO	FY80	16.2	103	1.66	91	26.9	94	90.2	102.2	92.7	24.9	87	789.8	90	88.3	88	697.7	
	FY81	16.4	102	1.67	92	27.3	94	90.2	102.2	92.7	25.4	87	803.2	91	92.3	92	741.6	
	FY82	15.6	99	1.81	98	28.2	97	90.2	102.2	92.7	26.1	90	907.6	92	81.0	81	735.1	
ILL	FY80	13.8	88	1.93	106	26.6	93	101.4	93.7	99.8	26.6	92	974.1	111	94.2	94	917.4	1
	FY81	14.5	90	1.84	102	26.6	92	101.4	93.7	99.8	26.6	91	986.0	112	98.8	99	974.4	1
	FY82	15.4	98	1.77	96	27.3	94	101.4	93.7	99.8	27.2	94	1,095.1	111	95.8	96	1,049.0	1
IND	FY80	15.2	97	1.54	84	23.5	82	107.5	120.6	110.2	25.9	90	860.0	98	82.0	82	705.1	
	FY81	16.5	103	1.49	82	24.5	89	107.5	120.6	110.2	27.0	93	860.9	97	84.2	84	724.8	
	FY82	16.4	104	1.59	86	26.0	90	107.5	120.6	110.2	28.7	99	947.1	96	78.0	78	738.8	
IOWA	FY80	17.9	114	1.45	79	25.9	90	120.2	119.2	120.0	31.1	108	921.4	105	85.9	86	791.6	
	FY81	18.7	117	1.42	79	26.6	92	120.2	119.2	120.0	31.9	110	939.9	106	93.4	93	877.9	
	FY82	18.3	116	1.55	84	28.4	98	120.2	119.2	120.0	34.1	118	1,055.6	107	90.7	91	957.6	
KAN	FY80	19.5	124	1.83	100	35.8	124	114.6	109.1	113.5	40.6	141	930.2	106	85.8	86	798.1	
	FY81	17.5	109	2.08	115	36.3	125	114.6	109.1	113.5	41.2	142	945.6	107	86.5	87	817.6	
	FY82	17.0	108	2.18	119	37.2	128	114.6	109.1	113.5	42.2	145	1,055.7	107	86.1	86	909.3	
KY	FY80	15.8	100	1.52	83	24.0	83	107.0	117.6	109.2	26.2	91	745.9	85	84.7	85	632.1	
	FY81	16.5	103	1.46	81	24.2	83	107.0	117.6	109.2	26.4	91	762.6	86	86.4	86	659.0	
	FY82	16.6	106	1.47	80	24.4	84	107.0	117.6	109.2	26.7	92	858.3	87	80.4	80	689.6	

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7)	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
FLA	FY80	10.3	99	2,795	3,119	98	1.25	98	699	779	91	3,899	96	40,824	134	9.55	72
	FY81	10.9	96	3,170	3,538	103	1.26	100	824	919	102	4,458	103	41,257	136	10.81	76
	FY82	11.5	106	3,547	3,959	108	1.23	98	816	910	95	4,869	105	49,830	147	9.77	72
GA	FY80	11.4	109	3,398	3,034	95	1.26	99	883	815	95	3,847	95	29,434	97	13.07	99
	FY81	12.0	106	3,983	2,556	103	1.22	97	876	809	90	4,366	101	30,924	102	14.12	99
	FY82	12.3	113	4,492	4,011	109	1.22	97	988	912	95	4,924	106	35,513	105	13.87	102
HAWAII	FY80	12.5	120	3,473	2,989	94	1.14	90	486	422	49	3,413	84	20,891	69	16.34	123
	FY81	12.5	111	4,008	3,449	100	1.13	90	521	452	50	3,904	90	21,478	71	18.18	127
	FY82	12.7	118	4,662	4,012	109	1.12	89	559	485	51	4,501	97	25,703	76	17.51	128
IDAHO	FY80	13.8	133	3,577	3,966	125	1.12	88	429	420	49	4,322	108	31,664	104	13.65	104
	FY81	14.3	127	3,867	4,287	125	1.12	89	464	454	51	4,672	108	31,686	104	14.75	104
	FY82	14.0	129	3,643	4,039	111	1.15	91	546	534	56	4,519	98	34,781	102	12.99	96
ILL	FY80	9.4	90	3,242	3,197	100	1.25	98	810	864	101	4,060	100	36,638	120	11.08	84
	FY81	9.9	88	3,637	3,587	104	1.24	98	873	724	104	4,519	104	37,143	122	12.17	85
	FY82	9.6	88	3,676	3,625	98	1.24	98	882	941	98	4,568	99	40,215	118	11.36	83
IND	FY80	10.8	104	3,245	3,019	95	1.40	110	1,298	1,076	125	4,122	102	33,157	109	12.43	94
	FY81	11.8	104	3,475	3,233	94	1.39	110	1,355	1,124	125	4,384	101	52,472	172	8.35	59
	FY82	11.9	110	3,377	3,141	85	1.40	111	1,351	1,120	117	4,290	93	33,012	97	12.99	95
IOWA	FY80	13.0	125	3,968	3,301	104	1.26	99	1,032	866	101	4,167	103	29,595	97	14.08	106
	FY81	12.9	114	4,256	3,541	103	1.25	99	1,064	893	100	4,433	102	29,438	97	15.06	106
	FY82	12.2	113	4,101	3,412	93	1.26	100	1,066	894	93	4,306	93	30,937	91	13.92	102
KAN	FY80	14.3	137	3,183	2,777	87	1.26	99	828	759	88	3,533	87	22,912	75	15.42	116
	FY81	15.3	135	3,435	2,997	87	1.23	98	790	724	81	3,723	86	22,928	75	16.24	114
	FY82	14.7	136	3,587	3,130	85	1.25	99	897	822	86	3,951	85	25,022	74	15.79	116
KY	FY80	13.6	130	3,586	3,351	105	1.25	98	897	763	89	4,105	102	28,508	94	14.40	109
	FY81	13.2	117	3,611	3,374	98	1.21	96	758	645	72	4,001	92	28,913	95	13.84	97
	FY82	14.1	130	3,975	3,715	101	1.21	96	835	710	74	4,405	95	32,196	95	13.68	100

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
LA	FY80	13.6	87	1.99	109	26.9	94	111.0	111.3	111.1	29.9	104	930.2	106	76.6	77	712.7	81
	FY81	16.5	103	1.63	90	26.9	93	111.0	111.3	111.1	29.9	103	958.1	108	79.2	79	759.1	86
	FY82	16.0	101	1.67	91	26.7	92	111.0	111.3	111.1	29.7	102	1,085.2	110	74.5	75	808.8	82
MAINE	FY80	18.5	118	1.12	61	20.6	72	95.4	116.6	99.8	20.6	72	710.8	81	106.5	107	757.1	86
	FY81	17.9	112	1.20	66	21.5	74	95.4	116.6	99.8	21.5	74	705.4	80	110.7	111	780.9	88
	FY82	17.8	113	1.22	66	21.7	75	95.4	116.6	99.8	21.6	75	779.4	79	108.5	109	845.6	86
MD	FY80	17.2	110	1.71	93	29.4	102	113.2	96.2	109.7	32.3	112	868.8	99	109.4	109	950.5	108
	FY81	15.2	95	1.99	110	30.2	104	113.2	96.2	109.7	33.1	114	866.4	98	110.0	110	953.2	108
	FY82	16.7	106	1.80	98	30.1	104	113.2	96.2	109.7	33.0	114	966.8	98	106.0	106	1,024.6	104
MASS	FY80	15.8	101	1.33	73	21.1	73	87.0	92.6	88.2	18.6	65	798.6	91	133.8	134	1,068.4	122
	FY81	15.4	96	1.38	76	21.3	73	87.0	92.6	88.2	18.8	65	801.8	91	145.3	145	1,164.9	132
	FY82	17.0	108	1.32	72	22.4	77	87.0	92.6	88.2	19.7	68	897.8	91	137.1	137	1,230.5	125
MICH	FY80	15.6	99	2.05	112	32.0	111	101.9	107.0	102.9	32.9	115	895.1	102	107.2	107	959.7	109
	FY81	15.7	98	2.10	116	32.9	113	101.9	107.0	102.9	33.8	116	901.3	102	113.8	114	1,025.7	116
	FY82	16.5	105	2.04	111	33.7	116	101.9	107.0	102.9	34.7	119	1,006.3	102	105.4	105	1,060.8	108
MINN	FY80	19.3	123	1.46	80	28.2	98	112.1	114.2	112.5	31.7	110	877.5	100	113.7	114	997.4	114
	FY81	19.2	119	1.48	82	28.5	98	112.1	114.2	112.5	32.0	110	899.7	102	116.5	117	1,047.8	119
	FY82	19.0	120	1.57	85	29.8	103	112.1	114.2	112.5	33.6	116	1,026.0	104	105.2	105	1,079.8	110
MISS	FY80	14.7	94	2.10	115	30.8	107	104.3	100.1	103.4	31.9	111	623.0	71	94.6	95	589.5	67
	FY81	16.1	100	1.96	108	31.5	108	104.3	100.1	103.4	32.6	112	628.5	71	96.3	96	605.0	68
	FY82	15.3	97	1.98	108	30.3	104	104.3	100.1	103.4	31.3	108	700.5	71	90.9	91	637.0	65
MO	FY80	16.1	103	1.46	80	23.5	82	98.4	104.4	99.7	23.4	81	833.7	95	78.6	79	654.8	75
	FY81	16.5	103	1.44	80	23.8	82	98.4	104.4	99.7	23.7	82	838.2	95	82.9	83	694.5	79
	FY82	16.2	103	1.56	85	25.4	87	98.4	104.4	99.7	25.3	87	937.2	95	79.3	79	742.9	75
MONT	FY80	18.7	119	1.63	89	30.6	106	92.2	109.6	95.8	29.3	102	939.0	107	87.6	88	822.2	94
	FY81	19.2	120	1.64	91	31.6	109	92.2	109.6	95.8	30.2	104	985.0	111	87.6	88	862.7	98
	FY82	19.6	124	1.71	93	33.4	115	92.2	109.6	95.8	32.0	110	1,114.9	113	88.3	88	984.6	100

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7)	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
LA	FY80	11.6	111	3,055	2,752	86	1.25	98	764	686	80	3,437	85	31,080	102	11.06	83
	FY81	13.0	115	3,660	3,297	96	1.26	100	951	854	95	4,150	96	32,047	105	12.95	91
	FY82	13.3	123	4,017	3,619	98	1.23	98	924	830	87	4,448	96	36,523	108	12.18	89
MAINE	FY80	6.8	65	2,484	2,604	82	1.52	120	1,292	1,108	130	3,784	94	34,503	113	10.79	83
	FY81	7.2	64	2,605	2,731	80	1.53	121	1,379	1,183	133	3,990	92	32,864	108	12.14	86
	FY82	7.4	69	2,886	3,025	83	1.48	118	1,385	1,188	125	4,280	93	36,020	106	11.88	87
MD	FY80	9.1	87	2,934	2,592	81	1.44	113	1,291	1,342	156	3,852	95	26,896	88	14.32	108
	FY81	10.3	91	3,238	2,860	83	1.42	113	1,360	1,414	158	4,192	97	26,156	86	16.03	112
	FY82	9.9	92	3,383	2,989	81	1.43	114	1,454	1,511	159	4,409	95	29,298	86	15.05	110
MASS	FY80	5.1	49	2,587	2,974	93	1.21	95	543	586	68	3,549	88	42,929	141	8.27	62
	FY81	4.8	42	2,623	3,015	87	1.20	95	525	567	63	3,569	82	42,656	140	8.37	59
	FY82	5.0	46	2,764	3,177	86	1.19	94	525	567	59	3,729	80	45,527	134	8.19	60
MICH	FY80	9.9	95	2,980	2,924	92	1.43	113	1,281	1,197	139	4,141	102	27,179	89	15.23	115
	FY81	9.4	83	2,947	2,892	84	1.42	113	1,238	1,157	129	4,067	94	26,663	88	15.25	107
	FY82	9.5	88	2,993	2,937	80	1.43	114	1,287	1,203	126	4,160	90	29,030	85	14.33	105
MINN	FY80	9.3	90	3,293	2,938	93	1.29	102	955	836	98	3,776	94	27,695	91	13.63	104
	FY81	9.0	80	3,309	2,952	86	1.29	102	960	841	94	3,794	88	28,110	92	13.50	95
	FY82	9.2	85	3,330	2,971	81	1.30	103	999	875	92	3,848	84	30,575	90	12.59	93
MISS	FY80	16.2	156	3,093	2,965	94	1.28	101	866	865	101	3,829	95	19,541	64	19.59	149
	FY81	17.4	155	3,340	3,202	93	1.24	98	802	801	90	4,006	93	19,310	63	20.75	146
	FY82	18.3	170	3,842	3,684	101	1.26	100	999	998	105	4,681	102	22,370	66	20.93	154
MO	FY80	10.4	100	2,904	2,951	93	1.28	101	813	779	91	3,729	92	35,617	117	10.47	79
	FY81	11.1	98	3,241	3,294	96	1.27	101	875	838	93	4,129	95	35,348	116	11.68	82
	FY82	10.3	95	3,008	3,057	83	1.27	101	812	778	81	3,831	83	37,073	109	10.33	76
MONT	FY80	9.6	92	2,583	2,802	88	1.27	100	697	636	74	3,425	85	32,060	105	10.68	81
	FY81	10.0	88	2,722	2,952	86	1.26	100	708	646	72	3,580	82	32,585	107	10.99	77
	FY82	11.1	102	3,257	3,533	96	1.27	101	879	802	84	4,318	93	34,848	103	12.39	91

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
NEBR	FY80	18.7	119	1.69	92	31.6	110	134.7	117.0	131.1	41.4	144	851.2	97	95.4	95	812.2	93
	FY81	18.7	116	1.81	100	33.9	117	134.7	117.0	131.1	44.4	153	850.7	96	98.4	98	837.2	95
	FY82	18.6	118	1.87	102	34.8	120	134.7	117.0	131.1	45.6	157	937.3	95	100.4	100	940.9	95
NEV	FY80	12.9	82	2.10	115	27.1	94	80.7	80.8	80.7	21.8	76	1.404.1	160	70.9	71	995.1	113
	FY81	12.3	77	2.17	120	26.7	92	80.7	80.8	80.7	21.6	74	1,447.6	164	65.3	65	945.0	107
	FY82	13.6	86	1.93	105	26.2	90	80.7	80.8	80.7	21.1	73	1,637.7	166	49.6	50	812.6	82
NH	FY80	16.4	104	1.37	75	22.4	78	95.8	115.6	99.9	22.3	78	868.8	99	77.2	77	671.0	77
	FY81	17.8	111	1.26	70	22.4	77	95.8	115.6	99.9	22.3	77	858.5	97	78.3	78	672.4	76
	FY82	17.5	111	1.26	69	22.0	76	95.8	115.6	99.9	21.9	76	947.1	96	72.7	73	688.6	70
NJ	FY80	15.1	96	1.44	79	21.8	76	95.2	94.0	95.0	20.7	72	895.1	102	111.1	111	994.7	113
	FY81	17.7	110	1.24	69	21.9	76	95.2	94.0	95.0	20.8	72	893.3	101	117.4	117	1,049.0	119
	FY82	17.2	109	1.26	69	21.7	75	95.2	94.0	95.0	20.6	71	986.6	100	113.3	113	1,118.1	113
N MEX	FY80	20.3	129	1.61	88	32.8	114	111.5	133.1	116.0	38.0	132	903.9	103	84.2	84	760.9	87
	FY81	20.8	129	1.56	86	32.4	112	111.5	133.1	116.0	37.6	129	931.8	105	84.2	84	784.9	89
	FY82	20.2	128	1.56	85	31.5	109	111.5	133.1	116.0	36.6	126	1,045.8	106	80.9	81	845.7	86
NY	FY80	15.5	99	1.47	80	22.9	80	94.4	88.9	93.2	21.3	74	781.0	89	165.3	165	1,290.9	147
	FY81	16.4	102	1.44	80	23.6	81	94.4	88.9	93.2	22.0	76	768.5	87	171.6	172	1,318.9	149
	FY82	16.1	102	1.45	79	23.3	80	94.4	88.9	93.2	21.7	75	838.6	85	170.8	171	1,432.5	145
NC	FY80	15.7	100	1.91	104	30.0	104	94.5	98.6	95.3	28.6	99	719.6	82	89.4	89	643.3	73
	FY81	16.4	102	1.85	102	30.3	104	94.5	98.6	95.3	28.9	99	721.8	82	92.3	92	666.5	75
	FY82	15.4	98	1.98	108	30.5	105	94.5	98.6	95.3	29.1	100	809.0	82	89.6	90	725.1	74
N DAK	FY80	18.7	119	2.25	123	42.1	146	96.4	113.7	100.0	42.1	146	895.1	102	80.5	81	720.2	82
	FY81	18.4	115	2.22	123	40.8	141	96.4	113.7	100.0	40.8	141	938.8	106	77.3	77	725.6	82
	FY82	18.2	115	2.36	128	43.0	148	96.4	113.7	100.0	43.0	148	1,065.5	108	76.0	76	809.3	82
OHIO	FY80	15.9	101	1.52	83	24.1	84	108.8	116.6	110.4	26.6	92	886.3	101	79.2	79	701.6	80
	FY81	15.8	99	1.57	87	24.8	85	108.8	116.6	110.4	27.4	94	877.7	99	86.3	86	757.2	86
	FY82	16.0	102	1.60	87	25.7	89	108.8	116.6	110.4	28.4	98	957.0	97	83.3	83	797.0	81

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7)	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
NEBR	FY80	13.0	124	3,340	2,480	78	1.25	98	835	714	83	3,185	79	20,549	67	15.50	117
	FY81	14.0	124	3,455	2,565	74	1.25	99	864	738	82	3,294	76	19,147	63	17.21	121
	FY82	14.0	129	3,773	2,801	76	1.26	100	981	838	88	3,626	78	20,546	60	17.65	129
NEV	FY80	8.6	82	3,157	3,912	123	1.26	99	821	1,016	118	4,928	122	64,281	211	7.67	58
	FY81	9.4	83	3,312	4,104	119	1.24	98	795	984	110	5,089	117	67,163	221	7.58	53
	FY82	10.2	94	3,154	3,908	106	1.23	98	725	897	94	4,807	104	77,599	228	6.19	45
NH	FY80	5.1	49	1,533	1,600	50	1.95	154	1,457	1,260	147	2,993	74	38,888	128	7.70	58
	FY81	5.5	49	1,659	1,732	50	2.04	162	1,725	1,492	166	3,387	78	38,432	126	8.81	62
	FY82	6.2	57	1,943	2,028	55	2.04	162	2,020	1,747	183	3,967	86	43,162	127	9.19	67
NJ	FY80	6.1	58	2,757	2,896	91	1.35	106	965	1,027	119	3,918	97	43,164	142	9.08	69
	FY81	6.2	54	2,942	3,090	90	1.35	107	1,030	1,096	122	4,181	96	42,898	141	9.75	68
	FY82	6.2	57	3,207	3,369	91	1.34	106	1,090	1,160	121	4,523	98	47,953	141	9.43	69
N MEX	FY80	13.9	133	3,234	2,900	91	1.22	96	712	535	62	3,401	84	23,790	78	14,30	108
	FY81	15.4	136	3,725	3,341	97	1.21	96	782	588	65	3,886	89	24,790	81	15.67	110
	FY82	16.1	149	4,320	3,874	105	1.22	97	950	714	75	4,543	98	28,588	84	15.89	116
NY	FY80	7.3	70	4,102	4,345	136	1.33	105	1,354	1,523	177	5,853	145	36,595	120	15.99	121
	FY81	7.6	67	4,242	4,494	130	1.29	102	1,230	1,384	154	5,872	135	34,912	115	16.82	118
	FY82	7.8	72	4,795	5,079	138	1.30	103	1,438	1,618	169	6,688	144	38,579	114	17.34	127
NC	FY80	16.3	156	3,498	3,702	116	1.19	94	665	674	78	4,368	108	25,166	83	17.36	131
	FY81	17.8	157	3,921	4,149	120	1.17	93	667	676	75	4,813	111	25,019	82	19.24	135
	FY82	17.5	161	4,156	4,398	119	1.16	92	665	674	70	5,058	109	27,825	82	18.18	133
N. DAK	FY80	15.8	151	2,699	2,800	88	1.25	98	675	594	69	3,373	83	21,288	70	15.85	120
	FY81	16.5	145	2,926	3,035	88	1.21	96	614	540	60	3,541	82	22,992	76	15.40	108
	FY82	20.7	191	3,890	4,035	110	1.24	98	934	821	86	4,823	104	24,762	73	19.48	143
OHIO	FY80	9.1	87	2,645	2,431	76	1.52	120	1,375	1,179	137	3,642	90	33,338	109	10.92	82
	FY81	9.0	80	2,760	2,537	74	1.50	119	1,380	1,184	132	3,750	86	32,049	105	11.70	82
	FY82	8.9	82	2,745	2,523	69	1.50	119	1,373	1,178	124	3,730	81	33,717	99	11.06	81

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
OKLA	FY80	15.8	101	2.15	118	33.9	118	116.5	108.4	114.8	38.9	135	965.3	110	69.3	69	668.8	7
	FY81	16.0	99	2.11	117	33.7	116	116.5	108.4	114.8	38.7	133	1,000.5	113	71.2	71	712.0	8
	FY82	15.4	98	2.08	113	32.0	110	116.5	108.4	114.8	36.7	127	1,134.6	115	70.0	70	794.6	8
ORE	FY80	15.0	96	2.45	134	36.8	128	102.5	99.8	101.9	37.5	131	912.6	104	95.2	95	868.9	9
	FY81	15.7	98	2.37	131	37.3	128	102.5	99.8	101.9	38.0	131	926.5	105	94.1	94	871.7	9
	FY82	16.0	101	2.26	123	36.1	125	102.5	99.8	101.9	36.8	127	1,035.9	105	90.1	90	933.1	9
PA	FY80	17.0	108	1.10	60	18.7	65	100.8	107.3	102.1	19.0	66	833.7	95	103.3	103	860.8	9
	FY81	17.5	109	1.07	59	18.8	65	100.8	107.3	102.1	19.2	66	817.8	93	105.3	105	860.7	9
	FY82	16.9	107	1.13	61	19.1	66	100.8	107.3	102.1	19.5	67	897.8	91	101.7	102	912.6	9
RI	FY80	15.9	101	1.59	87	25.2	88	100.1	107.1	101.5	25.6	89	745.9	85	114.1	114	850.9	9
	FY81	17.1	107	1.51	83	25.9	89	100.1	107.1	101.5	26.3	90	738.5	84	122.8	123	906.6	10
	FY82	17.3	110	1.51	82	26.1	90	100.1	107.1	101.5	26.4	91	818.9	83	119.1	119	975.2	9
SC	FY80	15.8	101	1.76	96	27.8	97	109.8	106.0	109.0	30.3	105	675.7	77	91.6	92	618.6	7
	FY81	15.9	99	1.76	97	27.9	96	109.8	106.0	109.0	30.4	105	683.4	77	92.4	92	631.6	7
	FY82	15.6	99	1.78	97	27.8	96	109.8	106.0	109.0	30.3	104	759.7	77	89.9	90	682.8	6
S DAK	FY80	19.3	123	1.48	81	28.6	99	98.1	121.8	103.0	29.5	102	798.6	91	85.5	86	682.8	7
	FY81	19.5	121	1.48	82	28.8	99	98.1	121.8	103.0	29.6	102	823.5	93	84.2	84	693.2	7
	FY82	18.9	120	1.57	85	29.7	102	98.1	121.8	103.0	30.6	105	907.7	92	83.6	84	758.4	7
TENN	FY80	13.3	85	2.16	118	28.7	100	108.7	106.8	108.4	31.1	108	719.6	82	85.7	86	616.7	7
	FY81	14.0	87	1.86	103	26.0	89	108.7	106.8	108.4	28.1	97	720.6	82	87.4	87	629.8	7
	FY82	14.4	91	1.77	96	25.4	88	108.7	106.8	108.4	27.6	95	789.3	80	80.0	80	631.6	6
TEX	FY80	18.2	116	1.78	97	32.4	113	104.3	99.3	103.2	33.5	116	1,044.3	119	64.4	64	672.4	7
	FY81	16.2	101	2.02	112	32.7	113	104.3	99.3	103.2	33.8	116	1,071.4	121	63.1	63	676.0	7
	FY82	16.0	102	1.98	108	31.7	109	104.3	99.3	103.2	32.7	113	1,223.4	124	62.4	62	763.0	7
UTAH	FY80	21.2	135	1.56	85	33.1	115	119.0	126.2	120.5	39.9	139	781.0	89	92.5	93	722.7	8
	FY81	17.1	107	1.95	108	33.4	115	119.0	126.2	120.5	40.2	139	781.4	88	99.0	99	773.8	8
	FY82	14.3	91	2.31	126	33.0	114	119.0	126.2	120.5	39.8	137	858.3	87	96.4	96	827.3	8

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7)	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
OKLA	FY80	12.2	117	2,408	2,067	65	1.27	100	650	600	70	2,664	66	24,812	81	10.74	81
	FY81	13.3	118	2,817	2,418	70	1.23	98	648	598	67	3,019	70	25,887	85	11.66	82
	FY82	13.7	127	3,406	2,924	79	1.21	96	715	660	69	3,590	77	30,908	91	11.61	85
ORE	FY80	13.9	133	3,270	3,190	100	1.29	102	948	950	110	4,140	102	24,312	80	17.03	128
	FY81	13.6	120	3,183	3,105	90	1.31	104	987	989	110	4,092	94	24,401	80	16.77	118
	FY82	12.9	119	3,320	3,239	88	1.31	104	1,029	1,031	108	4,268	92	28,127	83	15.17	111
PA	FY80	7.2	69	3,338	3,312	104	1.60	126	2,003	1,867	217	5,231	129	43,785	144	11.96	90
	FY81	7.4	65	3,375	3,348	97	1.62	129	2,093	1,951	217	5,355	123	42,700	140	12.54	88
	FY82	7.6	70	3,613	3,584	97	1.63	129	2,276	2,121	222	5,769	124	45,971	135	12.55	92
RI	FY80	9.0	86	3,037	3,034	95	1.31	103	941	878	102	3,919	97	29,130	96	13.45	101
	FY81	9.3	82	3,259	3,256	94	1.33	106	1,075	1,004	112	4,270	98	28,133	92	15.18	106
	FY82	9.2	85	3,458	3,455	94	1.36	108	1,245	1,162	121	4,633	100	30,969	91	14.96	110
SC	FY80	16.4	157	3,657	3,331	105	1.19	94	695	656	76	3,992	99	22,308	73	17.90	135
	FY81	18.3	162	4,147	3,777	110	1.19	94	788	743	83	4,528	104	22,450	74	20.17	141
	FY82	16.7	154	4,112	3,745	102	1.19	94	781	737	77	4,490	97	25,110	74	17.88	131
S DAK	FY80	10.6	101	2,529	2,578	81	1.33	105	835	686	80	3,266	81	27,115	89	12.04	91
	FY81	10.7	95	2,584	2,634	76	1.30	103	775	636	71	3,261	75	27,799	91	11.73	82
	FY82	10.0	92	2,545	2,594	70	1.35	107	891	732	76	3,335	72	29,698	87	11.23	82
TENN	FY80	11.9	114	2,561	2,356	74	1.29	102	743	696	81	3,047	75	23,148	76	13.16	99
	FY81	12.3	108	2,976	2,738	79	1.26	100	774	725	81	3,459	80	25,621	84	13.50	95
	FY82	12.3	114	3,059	2,814	76	1.28	102	856	801	84	3,612	78	28,638	84	12.61	92
TEX	FY80	15.4	148	3,201	3,069	96	1.15	91	480	483	56	3,567	88	31,199	102	11.43	86
	FY81	16.8	148	3,461	3,318	96	1.16	92	554	558	62	3,890	90	31,717	104	12.27	86
	FY82	18.1	167	4,354	4,174	113	1.16	92	697	702	73	4,895	106	37,425	110	13.08	96
UTAH	FY80	15.3	147	3,338	2,805	88	1.26	99	868	688	80	3,490	86	19,581	64	17.82	134
	FY81	15.2	134	3,526	2,963	86	1.24	98	846	670	75	3,629	84	19,427	64	18.68	131
	FY82	14.4	133	3,609	3,033	82	1.25	99	902	715	75	3,743	81	21,570	64	17.35	127

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82

		#1 Resident Student Source High School Grads		#2 College Attendance Ratio		ENROL Student Enrollment (#1 x #2)		#3 System Cost Index			ENROL ADJ Student Enrollment Adjusted (ENROL x #3)		#4 Tax Capacity		#5 Tax Effort		TAX Tax Revenues (#4 x #5)	
		High School Grads per 1,000 pop.	Index	FTE Public Students per High School Grad	Index	FTE Public Students per 1,000 pop.	Index	App	Tuition	Total	Public Students Load Adjusted per 1,000 pop.	Index	Dollars per Capita	Index	Percent	Index	Dollars per Capita	Index
VT	FY80	18.4	117	1.66	91	30.5	106	109.0	139.7	115.4	35.2	122	781.1	89	107.1	107	836.8	95
	FY81	18.4	115	1.51	83	27.7	95	109.0	139.7	115.4	32.0	110	757.0	86	109.9	110	831.6	94
	FY82	19.0	120	1.46	79	27.8	96	109.0	139.7	115.4	32.0	110	828.8	84	101.1	101	838.0	85
VA	FY80	15.1	96	1.98	108	30.0	104	95.9	102.4	97.3	29.2	101	807.3	92	93.2	93	752.3	86
	FY81	15.9	99	1.95	108	31.1	107	95.9	102.4	97.3	30.2	104	818.9	93	88.8	89	727.0	82
	FY82	15.5	98	2.03	110	31.4	108	95.9	102.4	97.3	30.6	105	927.4	94	85.5	86	792.9	80
WASH	FY80	14.0	89	2.90	159	40.6	141	98.2	94.1	97.4	39.5	137	895.1	102	99.9	100	894.3	102
	FY81	15.6	97	2.69	149	42.1	145	98.2	94.1	97.4	41.0	141	906.9	103	97.3	97	882.1	100
	FY82	15.4	98	2.88	156	44.5	152	98.2	94.1	97.4	43.3	149	1,026.0	104	86.9	87	891.8	90
W VA	FY80	16.0	102	1.68	92	26.9	94	100.7	121.1	104.9	28.3	98	816.1	93	82.7	83	675.0	77
	FY81	15.9	99	1.70	94	27.0	93	100.7	121.1	104.9	28.4	98	839.9	95	80.9	81	679.1	77
	FY82	16.0	102	1.64	89	26.3	91	100.7	121.1	104.9	27.6	95	957.0	97	76.2	76	728.9	74
WISC	FY80	16.7	107	2.04	112	34.2	119	101.7	107.4	102.9	35.2	122	842.4	96	115.0	115	969.2	110
	FY81	16.8	104	2.12	117	35.5	122	101.7	107.4	102.9	36.5	126	847.9	96	118.8	119	1,007.4	114
	FY82	18.4	117	2.03	110	37.4	129	101.7	107.4	102.9	38.4	132	947.1	96	110.7	111	1,048.2	106
WYO	FY80	16.8	107	1.98	108	33.2	115	87.5	98.3	89.7	29.8	104	1,518.1	173	76.0	76	1,152.9	131
	FY81	15.9	99	1.96	108	31.2	108	87.5	98.3	89.7	28.0	96	1,580.0	179	79.1	79	1,249.1	141
	FY82	16.4	104	1.89	103	30.9	106	87.5	98.3	89.7	27.7	95	1,874.5	190	74.0	74	1,387.9	141
U. S	FY80	15.6	100	1.83	100	28.7	100	100.0	100.0	100.0	28.7	100	877.5	100	100.0	100	877.5	100
	FY81	16.0	100	1.81	100	29.0	100	100.0	100.0	100.0	29.0	100	884.2	100	100.0	100	884.2	100
	FY82	15.7	100	1.85	100	29.1	100	100.0	100.0	100.0	29.1	100	986.5	100	100.0	100	986.5	100

Table 4 SEVEN FACTORS IN STATE SUPPORT OF HIGHER EDUCATION, FY's 1980, 81, 82 (continued)

		# 6 Allocation to Public Higher Education		APP Appropriations per Student (TAX x # 6/ENROL)			# 7 Tuition Factor		TUITION Estimated Tuition per Student APP (TUITION FACTOR – 1.00)			OUTPUT Estimated Appropriation & Tuition Revenues per Student Adjusted (APP + TUITION)		INPUTS Potential Tax Revenues per Student Adjusted (# 4/# 1 x # 2 x // 3)		PROCESS Collective Financial Process (# 5 x # 6 x // 7)	
		Percent of Tax Revenues	Index	Dollars per Student Actual	Adjusted	Index	Factor Value	Index	Dollars per Student Actual	Adjusted	Index	Dollars per Student Adjusted	Index	Dollars per Student Adjusted	Index	Percent	Index
VT	FY80	6.7	64	1,825	1,674	53	2.34	184	2,445	1,750	204	3,700	92	22,198	73	16.67	126
	FY81	7.5	66	2,248	2,062	60	2.30	183	2,923	2,092	233	4,481	103	23,685	78	18.92	133
	FY82	8.0	74	2,403	2,205	60	2.62	208	3,893	2,787	291	5,456	118	25,864	76	21.10	155
VA	FY80	11.4	109	2,864	2,986	94	1.39	109	1,117	1,091	127	4,091	101	27,700	91	14.77	111
	FY81	13.5	119	3,157	3,292	95	1.30	103	947	925	103	4,218	97	27,092	89	15.57	109
	FY82	12.8	119	3,237	3,375	92	1.30	103	971	948	99	4,325	93	30,321	89	14.26	105
WASH	FY80	13.5	129	2,979	3,034	95	1.20	95	596	633	74	3,670	91	22,652	74	16.20	122
	FY81	13.0	115	2,716	2,766	80	1.19	94	516	548	61	3,318	76	22,113	73	15.01	105
	FY82	13.5	125	2,710	2,760	76	1.19	94	515	547	58	3,310	72	23,680	70	13.98	102
W VA	FY80	12.6	121	3,166	3,144	99	1.16	91	507	419	49	3,150	87	28,887	95	12.12	91
	FY81	13.3	118	3,344	3,321	96	1.17	93	568	469	52	3,729	86	29,608	97	12.60	88
	FY82	13.5	125	3,742	3,716	101	1.17	93	636	525	55	4,174	90	34,653	102	12.04	88
WISC	FY80	11.2	107	3,167	3,114	98	1.29	102	918	855	99	3,970	98	23,941	79	16.58	125
	FY81	11.7	103	3,314	3,259	95	1.29	102	961	895	100	4,154	96	23,245	76	17.87	125
	FY82	11.8	109	3,314	3,259	89	1.30	103	994	926	97	4,187	90	24,640	73	16.99	125
WYO	FY80	12.4	119	4,316	4,933	155	1.15	91	647	658	77	5,533	137	50,977	167	10.85	82
	FY81	14.5	128	5,816	6,647	193	1.16	92	931	947	106	7,521	173	56,424	185	13.33	93
	FY82	14.7	136	6,608	7,552	205	1.15	91	991	1,008	105	8,472	183	67,751	199	12.50	92
U. S.	FY80	10.3	100	3,164	3,164	100	1.27	100	854	854	100	4,018	100	30,498	100	13.17	100
	FY81	11.2	100	3,425	3,425	100	1.26	100	891	891	100	4,316	100	30,445	100	14.18	100
	FY82	10.7	100	3,646	3,646	100	1.26	100	948	948	100	4,594	100	33,815	100	13.59	100

Table 5

Basic Data

FY 1980, 81, 82

		A Resident Population (000)	B High School Graduates Spring	C FTE Public Enrollment Fall	D Tax Capacity (000,000)	E Tax Revenues (000,000)	Fa State Appropriations (000,000)	Fb Local Appropriations (000,000)	F State & Local Appropriations (000,000)	G System Cost Index	H Tuition Factor
ALABAMA	FY 80*	3,728	61,848	120,085	2,502.7	2,117.7	342.2	1.7	343.9	1.01	1.27
	FY 81	3,769	64,507	116,491	2,526.5	2,186.8	387.8	1.7	389.5	1.01	1.24
	FY 82	3,890	62,779	119,858	2,878.3	2,384.1	380.1	4.0	384.1	1.01	1.27
ALASKA	FY 80*	411	7,462	11,992	667.2	580.9	72.5	.0	72.5	.76	1.09
	FY 81	406	8,281	8,523	772.7	977.0	81.9	.0	81.9	.76	1.12
	FY 82	400	7,940	9,629	887.9	1,477.1	122.4	.0	122.4	.76	1.12
ARIZONA	FY 80*	2,373	39,506	106,174	1,936.6	2,134.0	232.7	63.7	296.4	.97	1.26
	FY 81	2,450	39,404	117,856	2,058.0	2,382.4	280.4	66.0	346.4	.97	1.29
	FY 82	2,718	40,406	118,087	2,574.2	2,658.6	306.8	70.3	377.1	.97	1.30
ARKANSAS	FY 80*	2,167	33,640	54,751	1,483.3	1,208.8	169.7	.0	169.7	1.11	1.21
	FY 81	2,180	35,342	51,533	1,509.2	1,239.8	187.6	.0	187.6	1.11	1.20
	FY 82	2,286	36,636	53,477	1,736.6	1,466.4	184.0	.0	184.0	1.11	1.22
CALIFORNIA	FY 80*	22,314	313,035	893,323	22,518.6	26,837.8	2,814.3	251.9	3,066.2	.84	1.09
	FY 81	22,694	322,461	913,538	23,263.0	22,107.9	3,158.9	300.0	3,458.9	.84	1.10
	FY 82	23,669	290,539	922,287	27,320.8	26,137.6	3,328.7	441.0	3,769.7	.84	1.10
COLORADO	FY 80*	2,706	45,219	105,918	2,612.1	2,354.2	246.9	5.9	252.8	1.11	1.52
	FY 81	2,772	46,386	107,421	2,731.0	2,615.9	264.0	6.8	270.8	1.11	1.52
	FY 82	2,889	47,076	109,154	3,192.2	2,797.4	305.8	7.9	313.7	1.11	1.58
CONNECTICUT	FY 80*	3,116	52,557	75,194	2,898.5	2,915.8	212.1	.0	212.1	.92	1.25
	FY 81	3,115	52,831	67,273	2,909.2	2,980.6	250.4	.0	250.4	.92	1.23
	FY 82	3,108	52,926	67,317	3,219.6	3,291.9	260.0	.0	260.0	.92	1.22
DELAWARE	FY 80*	584	10,430	21,583	594.5	549.9	53.3	.0	53.3	1.01	1.69
	FY 81	582	9,829	22,125	570.6	542.5	63.8	.0	63.8	1.01	1.63
	FY 82	595	11,420	23,040	639.8	559.0	72.1	.0	72.1	1.01	1.61
D. C.	FY 80*	671	8,103	7,174	659.5	846.6	.0	47.6	47.6	.91	1.06
	FY 81	656	9,091	7,851	622.1	826.1	.0	50.9	50.9	.91	1.06
	FY 82	638	7,849	8,053	660.9	795.8	.0	48.9	48.9	.91	1.06
FLORIDA	FY 80*	8,061	116,292	210,096	7,904.4	5,851.2	603.9	.0	603.9	.89	1.25
	FY 81	8,860	124,698	220,314	8,144.2	6,414.4	698.4	.0	698.4	.89	1.26
	FY 82	9,740	128,818	223,834	9,993.6	6,898.8	793.9	.0	793.9	.89	1.23

*Fiscal year appropriations (Fa, Fb, F) and analysis. Supporting data (A,B,C,D,E,G,H) for previous calendar year, e.g., appropriations for FY 82 supported by data for calendar year 1980.

Basic Data
FY 1980, 81, 82

		A	B	C	D	E	Fa	Fb	F	G	H
		Resident Population (000)	High School Graduates Spring	FTE Public Enrollment Fall	Tax Capacity (000,000)	Tax Revenues (000,000)	State Appropriations (000,000)	Local Appropriations (000,000)	State & Local Appropriations (000,000)	System Cost Index	Tuition Factor
GEORGIA	FY 80*	5,075	64,518	114,193	3,741.0	3,418.5	385.1	2.9	388.0	1.11	1.26
	FY 81	5,117	78,762	109,284	3,761.4	3,637.5	432.0	3.3	435.3	1.11	1.22
	FY 82	5,464	83,370	111,834	4,420.3	4,100.3	498.9	3.5	502.4	1.11	1.22
HAWAII	FY 80*	902	15,078	34,295	831.1	949.9	119.1	.0	119.1	1.16	1.14
	FY 81	915	15,880	33,784	841.7	1,080.1	135.4	.0	135.4	1.16	1.13
	FY 82	965	15,366	33,208	990.1	1,217.1	154.8	.0	154.8	1.16	1.12
IDAHO	FY 80*	882	14,319	23,732	696.6	615.4	82.7	2.2	84.9	.92	1.12
	FY 81	905	14,851	24,747	726.9	671.1	93.0	2.7	95.7	.92	1.12
	FY 82	944	14,678	26,574	856.8	693.9	93.9	2.9	96.8	.92	1.15
ILLINOIS	FY 80*	11,218	154,721	299,375	10,946.6	10,309.7	867.1	103.4	970.5	.99	1.25
	FY 81	11,229	162,357	298,677	11,071.7	10,941.5	953.7	132.6	1,086.3	.99	1.24
	FY 82	11,418	175,953	311,549	12,503.8	11,977.2	985.6	159.8	1,145.4	.99	1.24
INDIANA	FY 80*	5,386	82,088	126,766	4,631.9	3,797.6	411.2	.1	411.3	1.10	1.40
	FY 81	5,400	88,901	132,276	4,648.8	3,913.8	459.6	.1	459.7	1.10	1.39
	FY 82	5,490	90,118	142,928	5,199.6	4,055.8	482.5	.1	482.6	1.10	1.40
IOWA	FY 80*	2,906	52,125	75,395	2,677.6	2,300.3	288.9	10.3	299.2	1.20	1.26
	FY 81	2,902	54,334	77,217	2,727.7	2,547.6	317.5	11.1	328.6	1.20	1.25
	FY 82	2,913	53,360	82,829	3,075.8	2,789.4	327.9	11.8	339.7	1.20	1.26
KANSAS	FY 80*	2,347	45,764	83,953	2,183.2	1,873.1	238.8	28.4	267.2	1.13	1.26
	FY 81	2,369	41,341	86,082	2,240.1	1,937.0	259.9	35.8	295.7	1.13	1.23
	FY 82	2,363	40,268	87,833	2,494.5	2,148.6	278.7	36.4	315.1	1.13	1.25
KENTUCKY	FY 80*	3,490	54,994	83,622	2,603.2	2,205.9	299.9	.0	299.9	1.09	1.25
	FY 81	3,527	58,185	85,194	2,689.8	2,324.2	307.6	.0	307.6	1.09	1.21
	FY 82	3,661	60,901	89,377	3,142.3	2,524.7	355.3	.0	355.3	1.09	1.21
LOUISIANA	FY 80*	3,986	54,086	107,377	3,707.7	2,840.9	328.0	.0	328.0	1.11	1.25
	FY 81	4,018	66,375	108,128	3,849.8	3,050.2	395.7	.0	395.7	1.11	1.26
	FY 82	4,204	67,235	112,435	4,562.3	3,488.3	451.7	.0	451.7	1.11	1.23
MAINE	FY 80*	1,092	20,183	22,542	776.2	826.7	56.0	.0	56.0	.99	1.52
	FY 81	1,097	19,655	23,593	773.8	856.6	61.4	.0	61.4	.99	1.53
	FY 82	1,125	20,052	24,391	876.8	951.3	70.4	.0	70.4	.99	1.48

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		A	B	C	D	E	Fa	Fb	F	G	H
		Resident Population (000)	High School Graduates Spring	FTE Public Enrollment Fall	Tax Capacity (000,000)	Tax Revenues (000,000)	State Appropriations (000,000)	Local Appropriations (000,000)	State & Local Appropriations (000,000)	System Cost Index	Tuition Factor
MARYLAND	FY 80*	4,148	71,468	122,137	3,603.6	3,942.5	315.6	42.6	358.4	1.09	1.44
	FY 81	4,148	62,970	125,251	3,593.9	3,953.9	357.7	47.9	405.6	1.09	1.42
	FY 82	4,216	78,445	126,828	4,076.2	4,319.8	374.8	54.2	429.0	1.09	1.43
MASSACHUSETTS	FY 80*	5,771	91,394	121,715	4,608.5	6,165.5	314.9	.0	314.9	.88	1.21
	FY 81	5,769	89,031	122,952	4,625.8	6,720.4	322.5	.0	322.5	.88	1.20
	FY 82	5,737	97,317	128,268	5,150.6	7,059.6	354.5	.0	354.5	.88	1.19
MICHIGAN	FY 80*	9,181	143,241	293,837	8,217.8	8,810.8	808.3	67.2	875.5	1.02	1.43
	FY 81	9,207	144,314	302,462	8,298.3	9,443.3	816.4	75.0	891.4	1.02	1.42
	FY 82	9,258	153,007	311,873	9,316.3	9,820.7	848.5	85.0	933.5	1.02	1.43
MINNESOTA	FY 80*	4,024	77,655	113,336	3,531.2	4,013.5	373.2	.0	373.2	1.12	1.29
	FY 81	4,060	77,797	115,500	3,652.6	4,254.0	382.8	.0	382.2	1.12	1.29
	FY 82	4,077	77,241	121,614	4,183.1	4,402.5	405.0	.0	405.0	1.12	1.30
MISSISSIPPI	FY 80*	2,400	35,214	74,006	1,495.3	1,414.8	217.6	11.3	228.9	1.03	1.28
	FY 81	2,429	38,990	76,459	1,526.6	1,469.6	242.9	12.5	255.4	1.03	1.24
	FY 82	2,521	38,021	76,346	1,765.9	1,605.8	280.2	13.1	293.3	1.03	1.26
MISSOURI	FY 80*	4,847	78,021	113,792	4,040.8	3,173.9	312.9	17.6	330.5	.99	1.28
	FY 81	4,867	80,522	115,764	4,079.7	3,380.2	353.3	21.9	375.2	.99	1.27
	FY 82	4,917	79,750	124,679	4,608.4	3,652.6	352.8	22.2	375.0	.99	1.27
MONTANA	FY 80*	780	14,585	23,846	732.4	641.3	60.5	1.1	61.6	.95	1.27
	FY 81	786	15,097	24,801	774.2	678.1	66.5	1.0	67.5	.95	1.26
	FY 82	787	15,408	26,282	877.4	774.9	83.7	1.9	85.6	.95	1.27
NEBRASKA	FY 80*	1,569	29,336	49,578	1,335.6	1,274.4	150.9	14.7	165.6	1.31	1.25
	FY 81	1,574	29,412	53,342	1,339.0	1,317.7	166.2	18.1	184.3	1.31	1.25
	FY 82	1,570	29,206	54,631	1,471.5	1,477.2	187.2	18.9	206.1	1.31	1.26
NEVADA	FY 80*	666	8,579	18,026	935.1	662.7	56.9	.0	56.9	.80	1.26
	FY 81	702	8,655	18,749	1,016.2	663.4	62.1	.0	62.1	.80	1.24
	FY 82	799	10,833	20,895	1,308.5	649.3	65.9	.0	65.9	.80	1.23
NEW HAMPSHIRE	FY 80*	869	14,237	19,434	755.0	583.1	29.8	.0	29.8	.99	1.95
	FY 81	887	15,768	19,834	761.5	596.4	32.9	.0	32.9	.99	2.04
	FY 82	921	16,111	20,230	872.3	634.2	39.3	.0	39.3	.99	2.04

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		A Resident Population (000)	B High School Graduates Spring	C FTE Public Enrollment Fall	D Tax Capacity ($000,000)	E Tax Revenues ($000,000)	Fa State Appropriations ($000,000)	Fb Local Appropriations ($000,000)	F State & Local Appropriations ($000,000)	G System Cost Index	H Tuition Factor
NEW JERSEY	FY 80*	7,315	110,526	159,675	6,547.6	7,276.1	391.5	48.7	440.2	.95	1.35
	FY 81	7,332	129,722	160,721	6,549.9	7,691.4	420.4	52.5	472.9	.95	1.35
	FY 82	7,364	126,963	159,480	7,265.1	8,233.7	450.5	60.9	511.4	.95	1.34
NEW MEXICO	FY 80*	1,215	24,672	39,795	1,098.2	924.5	125.7	3.0	128.7	1.16	1.22
	FY 81	1,241	25,759	40,213	1,156.4	974.1	143.3	6.5	149.8	1.16	1.21
	FY 82	1,308	26,211	40,996	1,359.5	1,099.4	171.6	5.5	177.1	1.16	1.22
NEW YORK	FY 80*	17,746	275,559	406,364	13,859.8	22,908.0	1,453.2	213.6	1,666.8	.93	1.33
	FY 81	17,648	288,862	416,824	13,562.8	23,275.6	1,567.2	201.0	1,768.2	.93	1.29
	FY 82	17,357	282,415	409,474	14,723.0	25,150.7	1,736.9	226.4	1,963.3	.93	1.38
NORTH CAROLINA	FY 80*	5,571	87,596	167,150	4,008.8	3,583.8	561.9	22.8	584.7	.95	1.19
	FY 81	5,606	91,857	169,719	4,046.6	3,736.4	640.0	25.4	665.4	.95	1.17
	FY 82	5,874	90,644	179,205	4,752.0	4,259.2	715.0	29.7	744.7	.95	1.16
NORTH DAKOTA	FY 80*	653	12,208	27,457	584.5	470.3	73.4	.7	74.1	1.00	1.25
	FY 81	657	12,087	26,827	616.8	476.7	77.7	.8	78.5	1.00	1.21
	FY 82	653	11,882	28,100	695.8	528.5	108.3	1.0	109.3	1.00	1.24
OHIO	FY 80*	10,732	170,460	258,442	9,511.9	7,529.9	662.4	21.2	683.6	1.10	1.52
	FY 81	10,731	169,946	266,185	9,418.1	8,125.2	712.7	21.9	734.6	1.10	1.50
	FY 82	10,797	173,077	277,575	10,332.4	8,605.1	739.4	22.6	714.0	1.10	1.50
OKLAHOMA	FY 80*	2,842	44,835	96,312	2,743.4	1,900.8	228.8	3.1	231.9	1.14	1.27
	FY 81	2,892	46,131	97,358	2,893.3	2,059.0	271.2	3.1	274.3	1.14	1.23
	FY 82	3,025	46,483	96,723	3,432.0	2,403.8	325.6	3.8	329.4	1.14	1.21
OREGON	FY 80*	2,452	36,811	90,330	2,237.8	2,130.5	249.6	45.8	295.4	1.01	1.29
	FY 81	2,527	39,768	94,158	2,341.2	2,202.7	250.4	49.3	299.7	1.01	1.31
	FY 82	2,633	42,097	95,163	2,727.5	2,456.9	252.6	63.3	315.9	1.01	1.31
PENNSYLVANIA	FY 80*	11,763	199,991	219,363	9,806.4	10,125.7	697.8	34.4	732.2	1.02	1.60
	FY 81	11,731	205,478	220,044	9,593.1	10,096.4	703.8	38.9	742.7	1.02	1.62
	FY 82	11,867	200,919	226,985	10,653.9	10,829.2	781.3	38.9	820.2	1.02	1.63
RHODE ISLAND	FY 80*	932	14,832	23,513	695.2	793.0	71.4	.0	71.4	1.01	1.31
	FY 81	929	15,901	24,027	686.1	842.2	78.3	.0	78.3	1.01	1.33
	FY 82	947	16,352	24,671	775.5	923.5	85.3	.0	85.3	1.01	1.36
SOUTH CAROLINA	FY 80*	2,902	45,890	80,645	1,960.9	1,795.3	289.5	5.4	294.9	1.09	1.19
	FY 81	2,932	46,622	81,886	2,003.8	1,851.9	333.5	6.1	339.6	1.09	1.19
	FY 82	3,119	48,695	86,568	2,369.4	2,129.7	348.9	7.1	356.0	1.09	1.19

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		A Resident Population (000)	B High School Graduates Spring	C FTE Public Enrollment Fall	D Tax Capacity (000,000)	E Tax Revenues (000,000)	Fa State Appropriations (000,000)	Fb Local Appropriations (000,000)	F State & Local Appropriations (000,000)	G System Cost Index	H Tuition Factor
SOUTH DAKOTA	FY 80*	690	13,294	19,729	551.0	471.1	49.9	.0	49.4	1.03	1.33
	FY 81	689	13,422	19,816	567.4	477.6	51.2	.0	51.2	1.03	1.30
	FY 82	690	13,009	20,475	626.3	523.3	52.1	.0	52.1	1.03	1.35
TENNESSEE	FY 80*	4,333	57,521	124,258	3,118.0	2,672.0	318.2	.0	318.2	1.08	1.29
	FY 81	4,380	61,231	113,644	3,156.2	2,758.5	338.2	.0	338.2	1.08	1.26
	FY 82	4,391	66,054	116,723	3,623.5	2,899.8	357.0	.0	357.0	1.08	1.28
TEXAS	FY 80*	13,050	237,600	423,256	13,627.8	8,774.4	1,302.6	52.3	1,354.9	1.03	1.15
	FY 81	13,380	216,444	437,945	14,334.8	9,045.2	1,451.7	64.0	1,515.7	1.03	1.16
	FY 82	14,228	227,880	450,669	17,405.8	10,855.8	1,887.8	74.6	1,962.4	1.03	1.16
UTAH	FY 80*	1,316	27,848	43,561	1,027.8	951.1	145.4	.0	145.4	1.20	1.26
	FY 81	1,367	23,383	45,631	1,068.2	1,057.8	160.9	.0	160.9	1.20	1.24
	FY 82	1,461	20,885	48,247	1,254.0	1,268.7	174.1	.0	174.1	1.20	1.25
VERMONT	FY 80*	487	8,965	14,850	380.4	407.5	26.9	.2	27.1	1.15	2.34
	FY 81	493	9,059	13,654	373.2	410.0	30.5	.2	30.7	1.15	2.30
	FY 82	511	9,694	14,189	423.5	428.2	33.9	.2	34.1	1.15	2.62
VIRGINIA	FY 80*	5,177	78,169	155,075	4,179.6	3,894.6	444.1	.0	444.1	.97	1.39
	FY 81	5,197	82,642	161,453	4,256.0	3,778.3	509.7	.0	509.7	.97	1.30
	FY 82	5,346	82,786	168,845	4,957.8	4,238.8	544.0	.0	544.0	.97	1.30
WASHINGTON	FY 80*	3,793	53,143	153,883	3,395.1	3,391.9	458.4	.0	458.4	.97	1.20
	FY 81	3,926	61,349	165,313	3,560.5	3,463.0	449.0	.0	449.0	.97	1.19
	FY 82	4,130	63,749	183,722	4,237.5	3,683.2	497.8	.0	497.8	.97	1.19
WEST VIRGINIA	FY 80*	1,861	29,785	50,121	1,518.8	1,256.1	158.7	.0	158.7	1.04	1.16
	FY 81	1,878	29,878	50,785	1,577.3	1,275.3	169.8	.0	169.8	1.04	1.17
	FY 82	1,950	31,250	51,336	1,866.1	1,421.3	192.1	.0	192.1	1.04	1.17
WISCONSIN	FY 80*	4,683	78,366	160,138	3,945.1	4,538.6	463.3	43.8	507.1	1.02	1.29
	FY 81	4,720	79,100	167,314	4,002.0	4,755.1	505.3	49.1	554.4	1.02	1.29
	FY 82	4,705	86,566	175,749	4,456.1	4,931.8	525.4	57.0	582.4	1.02	1.30
WYOMING	FY 80*	425	7,117	14,110	645.2	490.0	51.7	9.2	60.9	.89	1.15
	FY 81	450	7,154	14,048	711.0	562.1	70.5	11.2	81.7	.89	1.16
	FY 82	471	7,707	14,528	882.9	653.7	82.6	13.4	96.0	.89	1.15
UNITED STATES	FY 80*	218,228	3,424,906	6,279,199	191,502.8	191,502.8	18,689.5	1,176.6	19,866.1	1.00	1.27
	FY 81	220,099	3,531,822	6,392,617	194,621.7	194,621.7	20,577.9	1,317.8	21,895.7	1.00	1.26
	FY 82	226,505	3,570,939	6,608,466	223,462.6	223,462.6	22,507.7	1,586.1	24,093.8	1.00	1.26